

# Office of Missouri State Auditor

## Audit Reports – 2024

Audit	Date Issued	Audit Number
<a href="#">Monthly Report on Political Subdivision Filings November 2024</a>	12/31/2024	2024-109
<a href="#">Monthly Report on Municipal Court and Revenue Filings November 2024</a>	12/31/2024	2024-108
<a href="#">2024 Property Tax Rates</a>	12/30/2024	2024-107
<a href="#">Linn County Financial Statements</a>	12/19/2024	2024-106
<a href="#">Francis Howell R-III School District</a>	12/18/2024	2024-105
<a href="#">Carroll County Financial Statements</a>	12/13/2024	2024-104
<a href="#">Caldwell County Financial Statements</a>	12/13/2024	2024-103
<a href="#">Montgomery County Financial Statements</a>	12/13/2024	2024-102
<a href="#">Bates County</a>	12/09/2024	2024-101
<a href="#">Monthly Report on Political Subdivision Filings October 2024</a>	12/06/2024	2024-100
<a href="#">Monthly Report on Municipal Court and Revenue Filings October 2024</a>	12/06/2024	2024-099
<a href="#">Vernon County</a>	12/02/2024	2024-098
<a href="#">McDonald County Financial Statements</a>	11/22/2024	2024-097
<a href="#">Lake of the Ozarks Community Bridge Transportation Development District</a>	11/18/2024	2024-096
<a href="#">Monthly Report on Political Subdivision Filings September 2024</a>	11/15/2024	2024-095
<a href="#">Monthly Report on Municipal Court and Revenue Filings September 2024</a>	11/15/2024	2024-094
<a href="#">St. Louis County Fire Protection Districts</a>	11/15/2024	2024-093
<a href="#">Greene County Fire Protection Districts</a>	11/15/2024	2024-092
<a href="#">Property Tax Credit</a>	11/13/2024	2024-091
<a href="#">Kingston K-14 School District</a>	10/30/2024	2024-090
<a href="#">Department of Commerce and Insurance - Insurance</a>	10/28/2024	2024-089
<a href="#">Chariton County Financial Statements</a>	10/25/2024	2024-088
<a href="#">Butler County</a>	10/23/2024	2024-087
<a href="#">Ste. Genevieve County Collector and Property Tax System</a>	10/22/2024	2024-086
<a href="#">Monthly Report on Political Subdivision Filings August 2024</a>	10/11/2024	2024-085
<a href="#">Monthly Report on Municipal Court and Revenue Filings August 2024</a>	10/11/2024	2024-084
<a href="#">Village of Leslie</a>	10/08/2024	2024-083
<a href="#">Ripley County Financial Statements</a>	10/04/2024	2024-082
<a href="#">Clark County Financial Statements</a>	10/04/2024	2024-081
<a href="#">Lawrence County Financial Statements</a>	10/04/2024	2024-080
<a href="#">STO Statewide Audits Summary Letter</a>	09/30/2024	2024-079

<b>SOS Statewide Audits Summary Letter</b>	09/30/2024	2024-078
<b>OA Statewide Audits Summary Letter</b>	09/30/2024	2024-077
<b>MONG Statewide Audits Summary Letter</b>	09/30/2024	2024-076
<b>MDC Statewide Audits Summary Letter</b>	09/30/2024	2024-075
<b>DSS Statewide Audits Summary Letter</b>	09/30/2024	2024-074
<b>DOR Statewide Audits Summary Letter</b>	09/30/2024	2024-073
<b>DOC Statewide Audits Summary Letter</b>	09/30/2024	2024-072
<b>DNR Statewide Audits Summary Letter</b>	09/30/2024	2024-071
<b>DMH Statewide Audits Summary Letter</b>	09/30/2024	2024-070
<b>DOLIR Statewide Audits Summary Letter</b>	09/30/2024	2024-069
<b>DHSS Statewide Audits Summary Letter</b>	09/30/2024	2024-068
<b>DHEWD Statewide Audits Summary Letter</b>	09/30/2024	2024-067
<b>DESE Statewide Audits Summary Letter</b>	09/30/2024	2024-066
<b>2023 Annual Report</b>	09/30/2024	2024-065
<b>Review of Article X, Sections 16 Through 24, Constitution of Missouri Year Ended June 30, 2023</b>	09/30/2024	2024-064
<b>State of Missouri Single Audit / Year Ended June 30, 2023</b>	09/25/2024	2024-063
<b>Washington County Collector and Property Tax System</b>	09/23/2024	2024-062
<b>Putnam County Financial Statements</b>	09/20/2024	2024-061
<b>Missouri Retirement Systems' Proxy Voting Policies</b>	09/03/2024	2024-060
<b>Monthly Report on Political Subdivision Filings July 2024</b>	08/30/2024	2024-059
<b>Monthly Report on Municipal Court and Revenue Filings July 2024</b>	08/30/2024	2024-058
<b>Pershall Road Transportation Development District</b>	08/29/2024	2024-057
<b>Neosho Transportation Development District</b>	08/29/2024	2024-056
<b>Hawthorne Development Transportation Development District</b>	08/29/2024	2024-055
<b>Monthly Report on Political Subdivision Filings June 2024</b>	08/09/2024	2024-054
<b>Monthly Report on Municipal Court and Revenue Filings June 2024</b>	08/09/2024	2024-053
<b>Wentzville II Transportation Development District</b>	07/26/2024	2024-052
<b>North Main/Malone Transportation Development District</b>	07/26/2024	2024-051
<b>City of Excelsior Estates</b>	07/23/2024	2024-050
<b>Pulaski County Financial Statements</b>	07/19/2024	2024-049
<b>Park Plaza Transportation Development District</b>	07/12/2024	2024-048
<b>Follow-Up Report On Audit Findings City of Fairview</b>	07/09/2024	2024-047
<b>Monthly Report on Political Subdivision Filings May 2024</b>	07/03/2024	2024-046
<b>Monthly Report on Municipal Court and Revenue Filings May 2024</b>	07/03/2024	2024-045
<b>Monthly Report on Political Subdivision Filings April 2024</b>	06/21/2024	2024-044
<b>Monthly Report on Municipal Court and Revenue Filings April 2024</b>	06/21/2024	2024-043
<b>Office of Attorney General</b>	06/20/2024	2024-042



City of Waverly	05/30/2024	2024-041
Monthly Report on Political Subdivision Filings March 2024	05/24/2024	2024-040
Monthly Report on Municipal Court and Revenue Filings March 2024	05/24/2024	2024-039
Wentzville Transportation Development District	05/23/2024	2024-038
Twenty-Fourth Judicial Circuit City of Desloge Municipal Division	05/20/2024	2024-037
State of Missouri Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters / Year Ended June 30, 2023	05/16/2024	2024-036
Statewide Security Awareness Training	05/13/2024	2024-035
Monthly Report on Political Subdivision Filings February 2024	05/03/2024	2024-034
Monthly Report on Municipal Court and Revenue Filings February 2024	05/03/2024	2024-033
Compilation of 2023 Federal Forfeiture Reports	05/01/2024	2024-032
Phelps County Financial Statements	04/26/2024	2024-031
Monthly Report on Political Subdivision Filings January 2024	04/19/2024	2024-030
Monthly Report on Municipal Court and Revenue Filings January 2024	04/19/2024	2024-029
Iron County	04/16/2024	2024-028
City of Dixon	04/08/2024	2024-027
Pierce Township - Texas County	04/02/2024	2024-026
Gaming Proceeds for Education Fund	03/19/2024	2024-025
Working Capital Revolving Fund	03/19/2024	2024-024
State of Missouri Annual Comprehensive Financial Report / Year Ended June 30, 2023	03/18/2024	2024-023
Ste. Genevieve County Public Administrator	03/13/2024	2024-022
Carroll County	02/28/2024	2024-021
Follow-Up Report On Audit Findings City of Purcell	02/26/2024	2024-020
Dunklin County Financial Statements	02/23/2024	2024-019
Compilation of 2023 Criminal Activity Forfeiture Act Seizures	02/16/2024	2024-018
Pemiscot County	02/13/2024	2024-017
Monthly Report on Political Subdivision Filings December 2023	04/02/2024	2024-016
Monthly Report on Municipal Court and Revenue Filings December 2023	04/02/2024	2024-015
Madison County Financial Statements	02/02/2024	2024-014
Montgomery County	02/02/2024	2024-013
2023 Property Tax Rates	01/29/2024	2024-012
Monthly Report on Political Subdivision Filings November 2023	01/26/2024	2024-011
Monthly Report on Municipal Court and Revenue Filings November 2023	01/26/2024	2024-010
Dover Township - Vernon County	01/26/2024	2024-009
Naylor-Neelyville Ambulance District	01/23/2024	2024-008
Office of Secretary of State	01/22/2024	2024-007
Harrison County Financial Statements	01/19/2024	2024-006

<b>Brentwood Pointe Transportation Development District</b>	01/18/2024	2024-005
<b>Holt County</b>	01/17/2024	2024-004
<b>Missouri State Highway Patrol's Use of Highway Funds Year Ended June 30, 2023</b>	01/12/2024	2024-003
<b>Shannon County Financial Statements</b>	01/12/2024	2024-002
<b>Village of Mineral Point</b>	01/09/2024	2024-001



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
November 2024

Report No. 2024-109

December 2024

[auditor.mo.gov](https://auditor.mo.gov)

Monthly Report on Political Subdivision Filings

November 2024

Table of Contents

State Auditor's Report	2
Executive Summary	3
Appendixes	

<u>Appendix</u>	
A    Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended May 31, 2024 Reports Due November 30, 2024 .....	4
B    Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2024 Filed in November 2024.....	5
C    Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due September 30, 2024 Filed in November 2024.....	6
D    Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due October 30, 2024 Filed in November 2024.....	7



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions, other than cities, towns, and villages, required to file a financial report under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office shall notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 10 political subdivisions required to file a financial report by November 30, 2024, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in November 2024, after their filing deadline. The filing status for these 7 entities is presented in summary on page 3 and by individual entity in Appendixes B to D.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is stylized, with the first letters of the first and last names being prominent.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Political Subdivision Filings

## November 2024

### Executive Summary

---

#### **Executive Summary**

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

This report includes the filing status for the 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of May 31, 2024. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 8 filed an annual financial report timely.

This report also includes the filing status for 7 political subdivisions, other than cities, towns, and villages, that filed their financial report in November 2024, after their filing deadline.



Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due November 30, 2024

Fiscal Year Ended May 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Buchanan Drainage District	Yes	September 12, 2024
Caldwell	PWSD 3 Caldwell County	No	
Carroll	Cherry Valley Levee District	Yes	June 4, 2024
Cass	PWSD 3 Cass County	Yes	November 27, 2024
Franklin	PWSD 3 Franklin County	Yes	October 31, 2024
Holt	Canon Drainage District	Yes	July 1, 2024
Jefferson	PWSD 7 Jefferson County	No	
	PWSD C-1 Jefferson County	Yes	November 18, 2024
Polk	Citizens Memorial Hospital District	Yes	October 22, 2024
St. Clair	Ellett Memorial Hospital District	Yes	November 15, 2024
Total Filed		8	
Total Not Filed		2	

Acronyms:

PWSD            Public Water Supply District

Appendix B  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024  
Filed in November 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lawrence	Miller Rural FPD	Yes	November 8, 2024
Webster	Webster County Health Unit	Yes	November 20, 2024
Total Filed		2	

Acronyms:

FPD                Fire Protection District

Appendix C  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due September 30, 2024  
 Filed in November 2024

Fiscal Year Ended March 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Putnam	Putnam County Care Center	Yes	November 13, 2024
Total Filed		1	

Appendix D  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due October 30, 2024  
Filed in November 2024

Fiscal Year Ended April 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Camden	Lake Ozarks Community Bridge TDD	Yes	November 20, 2024
Jackson	12th & Wyandotte CID	Yes	November 22, 2024
	Waldo CID	Yes	November 26, 2024
Platte	Edgewood Farms CID	Yes	November 7, 2024
Total Filed		4	

Acronyms:

CID               Community Improvement District  
TDD               Transportation Development District



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
November 2024

Report No. 2024-108

December 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Municipal Court and Revenue Filings

## November 2024

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended May 31, 2024 Reports Due November 30, 2024 .....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in November 2024.....	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2024 Filed in November 2024.....	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due August 31, 2024 Filed in November 2024.....	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2024 Filed in November 2024.....	9
F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due October 31, 2024 Filed in November 2024.....	10





**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by November 30, 2024, under Section 105.145, RSMo, and 15 CSR 40-3.030 and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) shall notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO shall notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Due to different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 3 cities and 3 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in November 2024, after their filing deadline. The filing status for these 9 cities and 2 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large, stylized "S" and "F".

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Municipal Court and Revenue Filings

November 2024

## Executive Summary

---

### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedure to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. Rule 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires the SAO to notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359, RSMo, and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and a mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 3 cities and 3 villages with a fiscal year end of May 31, 2024, whose financial report was due by November 30, 2024. Of the 6 municipalities, 3 filed the financial report timely. Of the 3 municipalities required to file an addendum, 1 filed timely. The 1 municipality that was required to file a certification did so timely.



Monthly Report on Municipal Court and Revenue Filings  
November 2024  
Executive Summary

---

This report includes the filing status for 9 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in November 2024, after their filing deadline. Of these municipalities, 8 filed an annual financial report and 4 filed an addendum.

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due November 30, 2024

Fiscal Year Ended May 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Gordonville	Yes	November 20, 2024	N/A	N/A
Clay	Village of Oakwood Park	No		N/A	N/A
Cole	Village of Centertown	Yes	November 29, 2024	N/A	N/A
Nodaway	City of Ravenwood	No		No	N/A
Pettis	City of La Monte	Yes	October 25, 2024	Yes	Yes
Pike	City of Louisiana	No		No	N/A
Total Filed		3		1	1
Total Not Filed		3		2	0
Total N/A		0		3	5

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due December 31, 2023  
 Filed in November 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Black Jack	Yes	November 18, 2024	No	No
Total Filed		1		0	0

Appendix C  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2024  
Filed in November 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Butler	City of Poplar Bluff	***	July 18, 2024	Yes	**
Lincoln	City of Foley	**	January 13, 2024	Yes	N/A
Total Filed		0		2	0

\*\* Filed by June 30, 2024.

\*\*\* Filed after June 30, 2024, but before November 2024.

N/A Entities without a municipal judge are not required to file a certification.



Appendix D  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due August 31, 2024  
 Filed in November 2024

Fiscal Year Ended February 29, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	Village of Uplands Park	Yes	November 22, 2024	No	No
Total Filed		1		0	0

Appendix E  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due September 30, 2024  
Filed in November 2024

Fiscal Year Ended March 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Montgomery	City of Wellsville	Yes	November 13, 2024	No	N/A
St. Louis	City of Velda Village Hills	Yes	November 7, 2024	**	No
Total Filed		2		0	0

\*\* Filed by September 30, 2024.

N/A Entities without a municipal judge are not required to file a certification.

Appendix F  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due October 31, 2024  
Filed in November 2024

Fiscal Year Ended April 30, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Grundy	City of Trenton	**	October 31, 2024	Yes	N/A
Jasper	City of Carl Junction	Yes	November 8, 2024	Yes	No
Mercer	City of Princeton	Yes	November 15, 2024	No	N/A
Mississippi	City of Charleston	Yes	November 20, 2024	No	**
Newton	Village of Wentworth	Yes	November 5, 2024	N/A	N/A
Total Filed		4		2	0

\*\* Filed by October 31, 2024.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



# Scott Fitzpatrick

---

## Missouri State Auditor

### 2024 Property Tax Rates

Report No. 2024-107

December 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# 2024 Property Tax Rates

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

### Results

Summary .....	3
Methodology .....	3

---

### Appendixes

#### Appendix

I. Summary of Changes in Assessed Valuation for Local Governments Levying a Single Tax Rate on All Property .....	6
II. Summary of Changes in Assessed Valuation for Local Governments Levying a Separate Tax Rate for Each Subclass of Property.....	7
III. Summary of Changes in Tax Rate Ceilings for Local Governments Levying a Single Tax Rate on All Property .....	8
IV. Summary of Changes in Tax Rate Ceilings for Local Governments Levying a Separate Tax Rate for Each Subclass of Property.....	9
V. 2023 - 2024 Percentage Change in Total Assessed Valuations by County, Overall County Valuation Changes Prior to Adjustments .....	10
VI. 2023 - 2024 Percentage Change in Adjusted Assessed Valuations by County.....	11
VII. Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property.....	12
VIII. Listing of 2024 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property .....	85



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The State Auditor's Office is required by Section 137.073, RSMo, to annually review local property tax rates of all taxing authorities in the state. The primary objectives of this review were to determine whether:

1. Local governing boards levied tax rates in accordance with the Missouri Constitution and state law.
2. Local property tax rates were adjusted to ensure property reassessments were revenue neutral.

Reassessments of existing property are not intended to increase property tax revenue but to equitably reallocate the existing tax burden based on the relative value of property owned by taxpayers.

For 2024, we received supporting data on 4,856 property tax rates of 2,807 taxing authorities. This is the tenth year since the State Auditor's Office started reviewing property tax rates that no taxing authorities levied a tax rate that exceeded the certified tax rate.

Property taxes are the main source of revenue for many of Missouri's special purpose taxing authorities and county boards. The bulk of property taxes, however, fund public schools. General acceptance of these taxes is dependent on fair and equitable assessment practices and public understanding and input regarding the setting of rates. If the tax burden is increased without voter approval, confidence in the fairness of assessment practices can be eroded.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is stylized, with the first letters of the first and last names being capitalized and prominent.

Scott Fitzpatrick  
State Auditor



---

# 2024 Property Tax Rates Results

---

## Summary

The State Auditor's Office received supporting data and reviewed 4,856 property tax rates for 2,807 taxing authorities.<sup>1</sup> Of the rates reviewed, 519 are debt service tax rates, 112 are new property tax rates approved by voters, and 49 are existing property tax rates that were increased by voter approval. We reviewed the remaining 4,176 tax rates for revenue neutrality. This is the tenth year since the review of property tax rates started in 1985 that no taxing authorities levied a tax rate that exceeded the certified tax rate.

---

## Methodology

The State Auditor's Office and county officials assist local government officials in determining the data necessary to complete the tax rate computations. Taxing authorities are required to file final proposed tax rates and data supporting the proposed property tax rates with the county, using forms prescribed by the State Auditor. The counties submit the supporting data received to the State Auditor for review. The data is reviewed and a finding is returned to both the county and the taxing authority advising whether the proposed rates comply with Missouri law.

The 2024 tax rate ceilings were determined based on the requirements of Section 137.073, RSMo, and Missouri Constitution, Article X, Section 22 (commonly referred to as the Hancock Amendment). Each tax rate ceiling is determined annually and is adjusted to ensure revenue neutrality. The review of each tax rate ceiling is based on the assessed valuation for the entire taxing authority and is not calculated on an individual taxpayer basis.

To ensure taxing authorities do not receive a windfall from reassessment, the review of property tax rates begins with the prior year allowed revenue. Current year tax rate ceilings must be set to yield the same gross revenue as allowed in the prior year. In addition, an adjustment is made for additional revenue permitted for assessment growth. That adjustment is the lower of (1) the actual growth rate, (2) the inflation rate as determined by the consumer price index, or (3) 5 percent. Factors such as new construction and improvements, newly added territory, newly separated territory, and changes from locally assessed to state assessed property also affect the tax rate ceiling calculation. Counties and the City of St. Louis use the tax rates set by each taxing authority to levy taxes on all property including new construction and improvements.

Voters may authorize increases beyond the annual revenue neutral tax rate ceiling. Voter-approved increases are reviewed for compliance with applicable laws and stated ballot restrictions. In addition to reviewing new

---

<sup>1</sup> Three taxing authorities, the Baden Market Centre Special Business District, Kingsway Center Special Business District, and Village of Lake Tekakwitha did not complete the certification process timely. As a result, the City of St. Louis and Jefferson County elected not to process these entities' tax rates, and these tax rates and taxing authorities are not included in this report.



## 2024 Property Tax Rates Results

and existing property tax levies for revenue neutrality, the State Auditor's Office also reviews debt service tax rates. A tax levied to meet the annual debt service requirement is compliant if the revenue to be generated plus the existing fund balance does not exceed the current payment requirements plus a reserve for the following year's payments.

Sections 137.073.5(3) and 137.073.5(4), RSMo, provide that a voluntary reduction taken in a non-reassessment year (even numbered year) results in a reduced tax rate ceiling during the following reassessment year (odd numbered year). These provisions also allow taxing authorities that voluntarily reduce a tax rate in a previous even numbered year to reverse the impact of the voluntary reduction and reinstate a higher tax rate ceiling in the following even numbered year. To increase the tax rate in the following even numbered year, the taxing authority must conduct a public hearing, and adopt an ordinance, a resolution, or a policy statement justifying its action before setting and certifying its tax rate.

Section 137.073.6(3), RSMo, allows a taxing authority to submit amended tax rate forms to the State Auditor's Office in the event the taxing authority incorrectly completed the forms or made clerical errors. These changes are factored into the current year's tax rate ceiling calculation.

A taxing authority's total assessed valuation submitted by the county clerk or a representative of the taxing authority is used in the State Auditor's Office review of property tax rates. The State Auditor's Office does not review the assessed valuation of individual pieces of property. Chapter 138, RSMo, governs the appeals process for assessed valuations. Citizens may appeal their individual assessed valuations calculated by the county assessor to the local Board of Equalization. Citizens not satisfied with the resolution by the Board of Equalization may appeal the decision to the Missouri State Tax Commission. Any decision of the Missouri State Tax Commission may be reviewed by a court of law.

As assessed valuations increase, tax rate ceilings generally decrease, depending on the amount of the increase, to produce substantially the same amount of revenue as allowed in the prior year. As assessed valuations decrease, tax rate ceilings may increase to produce substantially the same revenue as allowed in the prior year from existing property, limited by voter authorization. See Appendixes I and II for a summary of the changes in assessed valuation by type of taxing authority, and Appendixes III and IV for a summary of changes in tax rate ceilings by type of taxing authority. In addition, Appendix V is a map that provides a statewide geographical perspective of total county valuation changes prior to adjustments for new construction and reassessment. The total assessed valuation is the value used to bill the property tax rates. Appendix VI is a map of the adjusted assessed valuation by county. The adjusted assessed valuation is the value of last year's



---

## 2024 Property Tax Rates Results

---

property in the current year. This map reflects the inflationary change in each county's valuation from the previous year. A significant inflationary change generally indicates a major reassessment occurred. However, 2024 assessed valuations indicate all of the county adjusted assessed valuation changes were less than the consumer price index, which does not indicate a major reassessment increase. The comparison of assessed valuations and tax rate ceilings from 2023 to 2024 for Appendixes I through VI give consideration to revisions submitted by taxing authorities to the State Auditor's Office for changes to assessments occurring after setting the 2023 property tax rate.

Taxing authorities are listed by primary county (as designated by the taxing authority when established) in Appendixes VII and VIII and categorized by type of taxing authority. The counties are listed alphabetically (Adair through Wright followed by the City of St. Louis). A taxing authority located in more than one county is listed under the primary county only. The assessed valuations presented for taxing authorities in Appendixes VII and VIII, except school districts, include all taxable locally assessed and state assessed property. The assessed valuations presented for school districts include only taxable locally assessed property. The abated portions of property valuations that are not taxable under various economic development programs are omitted from the taxable assessed valuations used to compute the annual tax rate ceiling. Prior years' tax rate reports are available on the State Auditor's website at [auditor.mo.gov](http://auditor.mo.gov).

We do not review sales tax rollbacks required by law for some county levies as part of this report. Any concerns in that area would be addressed in audit reports we issue for individual counties. Sales tax (Proposition C) rollbacks for school levies were subjected to a limited review to ensure the district did not waive all or part of the rollback without voter approval in order to generate additional local revenues. A majority of the 516 school districts have obtained voter approved waivers of the required sales tax rollback of their property tax, including 470 with a full waiver and 23 with a partial waiver. Appendixes VII and VIII indicate the 493 school districts that have either full or partial waivers of Proposition C reductions.

Appendix I

2024 Property Tax Rates

Summary of Changes in Assessed Valuation for Local Governments Levying a Single Tax Rate on All Property

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates			
			With Increases In Assessed Valuation	With Decreases In Assessed Valuation	With No Change in Assessed Valuation	Other (1)
Ambulance Districts	106	116	86	24	0	6
Hospitals	11	11	9	2	0	0
Nursing Home Districts	28	29	22	6	0	1
Public Water Supply Districts	1	1	0	1	0	0
Soil and Water Conservation Subdistricts	27	27	22	1	4	0
Drainage and Levee Districts	2	2	1	0	1	0
Special Road Districts	205	274	158	79	0	37
Municipalities	751	1,280	727	467	5	81
Tax Supported Public Libraries	80	84	70	13	0	1
Townships	282	775	467	244	0	64
Fire Protection Districts	400	518	335	125	2	56
Sewer Districts	6	7	5	1	0	1
Special Business Districts	18	18	13	3	1	1
Regional Recreational Districts	1	1	1	0	0	0
Community Improvement Districts	11	12	4	3	4	1
Health Centers	90	90	72	18	0	0
Special Road District Subdistricts	1	1	0	1	0	0
Extension Districts	3	3	3	0	0	0
Transportation Development Districts	1	1	1	0	0	0
Junior Colleges	12	16	12	1	0	3
Museum Districts	1	5	5	0	0	0
School Districts	495	838	424	107	1	306
Special School Districts	2	3	1	1	0	1
Counties	114	427	349	71	0	7
Totals	2,648	4,539	2,787	1,168	18	566

- (1) This column includes debt service levies, new voter approved levies, levies voted to replace expired levies, and dissolving levies. Debt service levies are included in this column because they are not subject to Hancock Amendment limitations.

Appendix II  
2024 Property Tax Rates  
Summary of Changes in Assessed Valuation for Local Governments Levying a Separate Rate for Each Subclass of Property

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates by Subclass												Other (1)
			With Increases In Assessed Valuation				With Decreases In Assessed Valuation				With No Change In Assessed Valuation				
			Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	
Municipalities	78	126	70	4	62	30	33	4	41	73	3	98	3	3	20
Tax Supported Public Libraries	5	6	4	0	4	2	1	1	1	3	0	4	0	0	1
Fire Protection Districts	22	103	60	8	44	27	23	38	39	56	0	37	0	0	20
Sewer Districts	15	15	11	1	7	5	4	5	8	10	0	9	0	0	0
Street Light Maintenance Districts	4	4	2	0	4	2	2	0	0	2	0	4	0	0	0
Special Business Districts	10	10	1	0	4	0	3	0	5	0	5	9	0	9	1
Community Improvement Districts	3	3	0	0	0	0	1	0	1	0	1	2	1	2	1
School Districts	21	44	19	2	12	6	4	6	11	17	0	15	0	0	21
Counties	1	6	5	0	5	0	0	5	0	5	0	0	0	0	1
Totals	159	317	172	15	142	72	71	59	106	166	9	178	4	14	65

(1) This column includes debt service levies, new voter approved levies, levies voted to replace expired levies, and dissolving levies. Debt service levies are included in this column because they are not subject to Hancock Amendment limitations. Debt service levies are not subject to the multi-rate system; the same rate applies to each subclass of property.

Res. Residential real estate  
Ag. Agricultural real estate  
Com. Commercial real estate  
PP. Personal property

Appendix III  
2024 Property Tax Rates  
Summary of Changes in Tax Rate Ceilings for Local Governments Levying a Single Tax Rate on All Property

	Number of Tax Rates							
Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Ceilings Same as Prior Year	Ceilings Revised Upward	Ceilings Revised Downward	Revised Due to An Election (1)	Other (2)	Debt Service Levies
Ambulance Districts	106	116	57	48	1	4	0	6
Hospitals	11	11	6	5	0	0	0	0
Nursing Home Districts	28	29	17	9	2	0	0	1
Public Water Supply Districts	1	1	1	0	0	0	0	0
Soil and Water Conservation Subdistricts	27	27	23	4	0	0	0	0
Drainage and Levee Districts	2	2	1	1	0	0	0	0
Special Road Districts	205	274	120	107	10	0	37	0
Municipalities	751	1,280	492	651	53	3	15	66
Tax Supported Public Libraries	80	84	46	34	2	1	0	1
Townships	282	775	443	240	28	0	50	14
Fire Protection Districts	400	518	225	213	9	15	3	53
Sewer Districts	6	7	3	3	0	0	0	1
Special Business Districts	18	18	12	5	0	0	1	0
Regional Recreational Districts	1	1	0	1	0	0	0	0
Community Improvement Districts	11	12	7	2	2	0	0	1
Health Centers	90	90	57	33	0	0	0	0
Special Road District Subdistricts	1	1	1	0	0	0	0	0
Extension Districts	3	3	3	0	0	0	0	0
Transportation Development Districts	1	1	1	0	0	0	0	0
Junior Colleges	12	16	8	4	1	0	0	3
Museum Districts	1	5	0	5	0	0	0	0
School Districts	495	838	117	336	14	65	0	306
Special School Districts	2	3	1	1	0	0	0	1
Counties	114	427	249	171	0	0	5	2
Totals	2,648	4,539	1,890	1,873	122	88	111	455

- (1) This column includes levies that existed in prior years and were revised due to an election. This column also includes school levies that increased due to the school board increasing rates under Missouri Constitution, Article X, Section 11(b), which allows school districts to levy up to \$2.7500 by school board action alone.
- (2) This column includes new voter approved levies, newly formed districts, or a levy voted to replace an expired levy.

Appendix IV  
2024 Property Tax Rates  
Summary of Changes in Tax Rate Ceilings for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates by Subclass																Debt Service Levies				
			Ceilings Same as Prior Year				Ceilings Revised Upward				Ceilings Revised Downward				Revised Due to An Election (1)					Other (2)			
			Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.		Res.	Ag.	Com.	PP.
Municipalities	78	126	29	98	47	104	65	5	45	1	11	2	13	0	1	1	1	1	0	0	0	0	20
Tax Supported Public Libraries	5	6	3	3	3	5	2	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	1
Fire Protection Districts	22	103	17	55	37	78	47	17	35	0	14	6	6	0	5	5	5	5	0	0	0	0	20
Sewer Districts	15	15	10	13	12	15	5	1	2	0	0	1	1	0	0	0	0	0	0	0	0	0	0
Street Light Maintenance Districts	4	4	0	4	3	4	3	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0
Special Business Districts	10	10	3	9	1	9	3	0	6	0	3	0	2	0	0	0	0	0	1	1	1	0	0
Community Improvement Districts	3	3	1	2	1	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1
School Districts	21	44	0	15	2	20	15	4	15	1	6	2	4	0	2	1	0	0	0	0	0	0	21
Counties	1	6	1	0	1	1	4	5	4	4	0	0	0	0	0	0	0	0	0	0	0	0	1
Totals	159	317	64	199	107	238	145	34	110	6	35	11	27	0	8	7	6	6	1	1	1	0	64

- (1) This column includes levies that existed in prior years and were revised due to an election. This column also includes school levies that increased due to the school board increasing rates under Missouri Constitution, Article X, Section 11(b), which allows school districts to levy up to \$2.7500 by school board action alone.
- (2) This column includes a new voter approved tax rate.

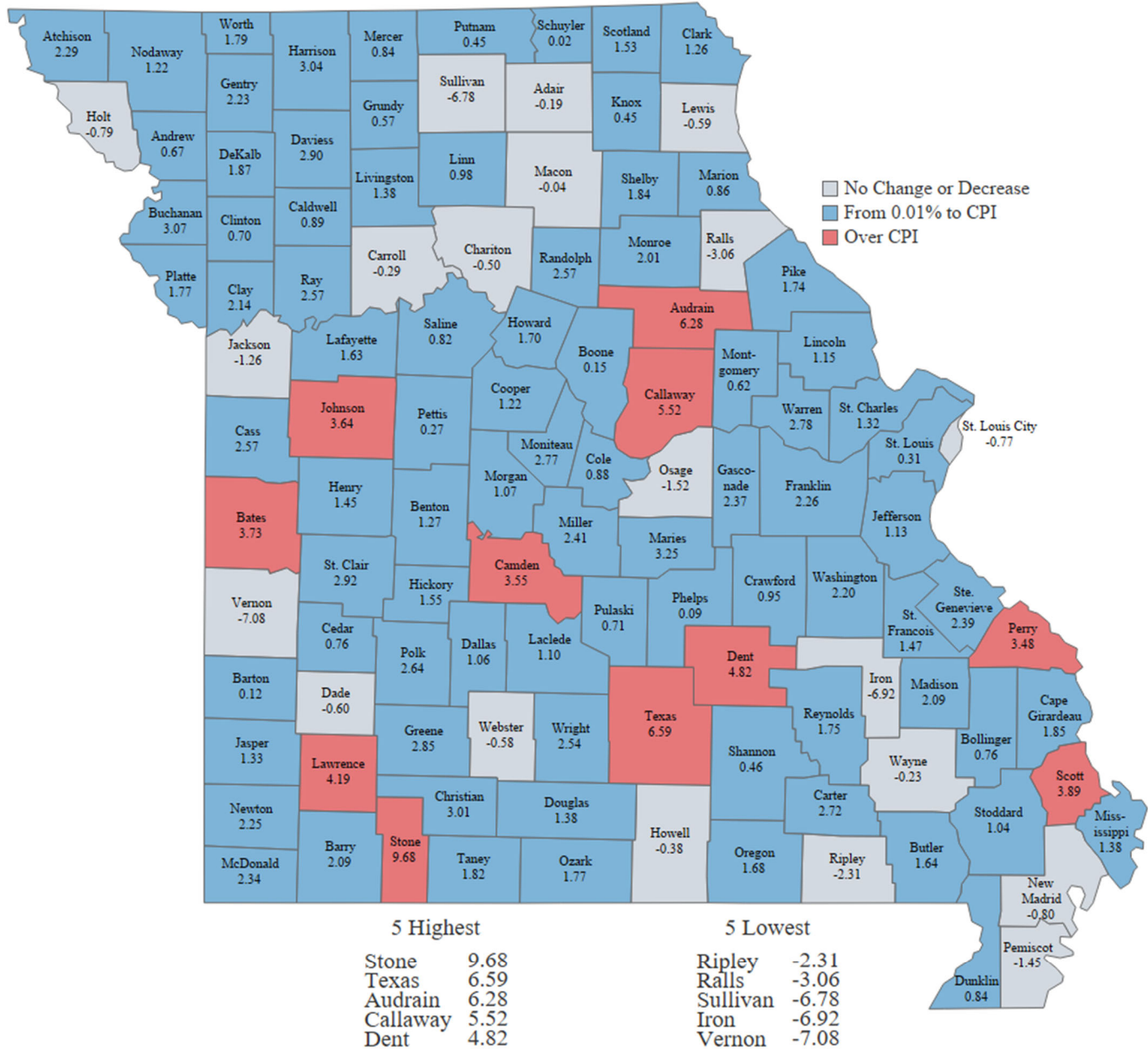
Res. Residential real estate  
Ag. Agricultural real estate  
Com. Commercial real estate  
PP. Personal property

## Appendix V

### 2024 Property Tax Rates

### 2023-2024 Percentage Change in Total Assessed Valuations by County, Overall County Valuation Changes Prior to Adjustments

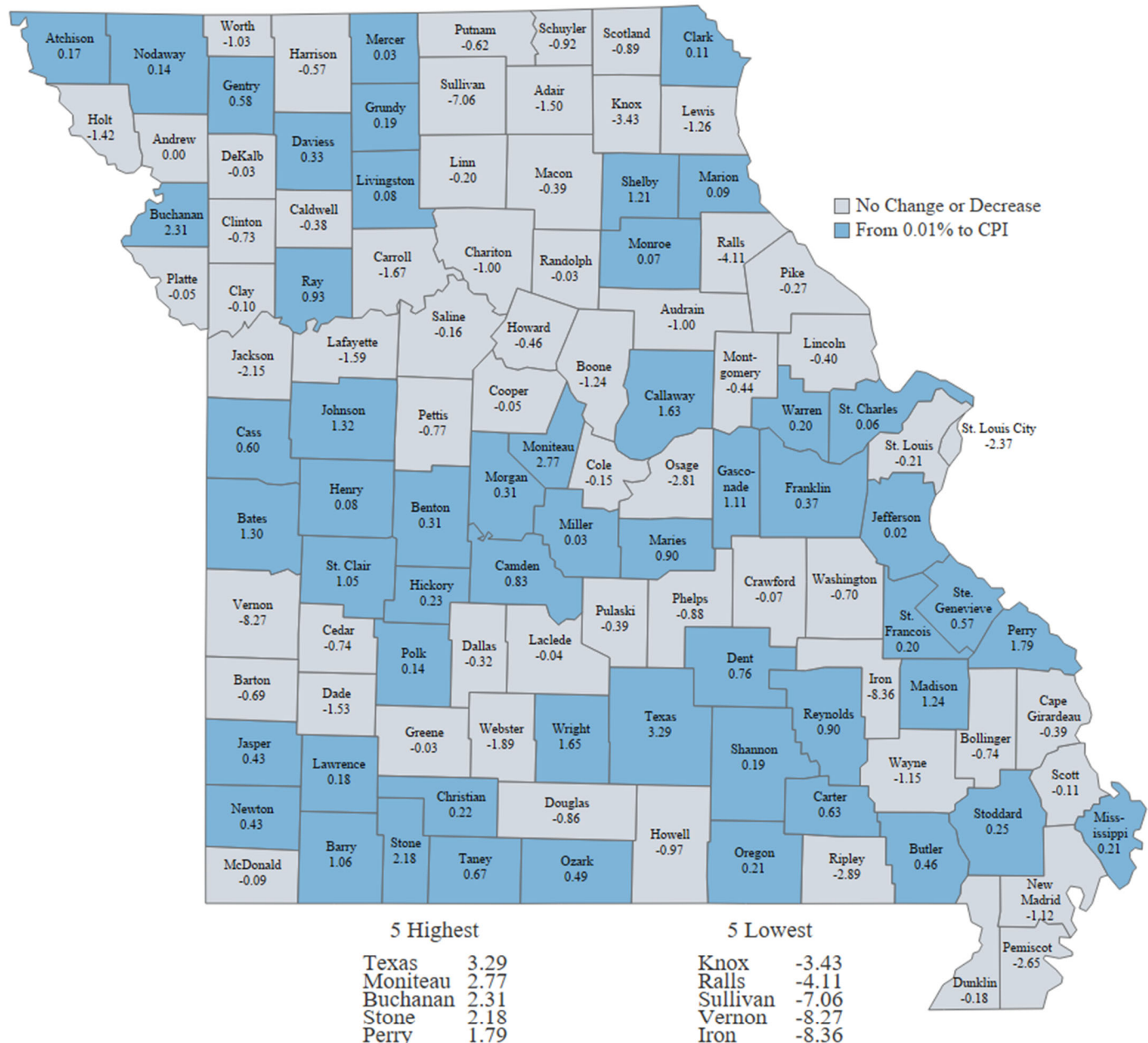
The 2024 consumer price index (CPI) of 3.40% was certified by the State Tax Commission.





Appendix VI  
 2024 Property Tax Rates  
 2023-2024 Percentage Change in Adjusted Assessed Valuations by County\*

The 2024 consumer price index (CPI) of 3.40% was certified by the State Tax Commission.



\*The adjusted assessed valuation is the valuation after all adjustments for new construction, improvements, and changes in property from locally assessed to state assessed. This assessed valuation is compared to the total prior assessed valuation in the calculation for compliance with the Hancock Amendment.

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Adair</u></b>	Adair County Ambulance District	General Revenue	428,506,311	0.0000	0.0000	0	
	Adair County NHD	General Revenue	420,336,870	0.1477	0.1477	620,838	
	City of Brashear	Fire	1,786,463	0.3000	0.3000	5,359	2024
		General Revenue-Temp	1,786,463	1.3800	1.3800	24,653	2024
	City of Kirksville	General Revenue	218,334,605	0.6902	0.6902	1,506,945	
	City of Novinger	General Revenue	2,500,482	0.5214	0.5214	13,038	
		General Revenue-Temp	2,500,482	0.3500	0.3500	8,752	2025
	Village of Gibbs Village	General Revenue	619,489	0.8689	0.8689	5,383	
	Adair County Library District	General Revenue	428,506,311	0.1479	0.1479	633,761	
	Adair County Health Department	General Revenue	428,506,311	0.2474	0.2474	1,060,125	
	Adair County R-I School District	Operating Funds-Schools	23,612,718	3.5050	3.5050	827,626	D
		Debt Service	23,612,718	0.5793	0.5756	135,915	
	Kirksville R-III School District	Operating Funds-Schools	312,431,892	3.5153	3.5153	10,982,918	D
		Debt Service	312,431,892	1.4894	0.8190	2,558,817	
	Adair County R-II School District	Operating Funds-Schools	41,256,065	3.3534	3.3534	1,383,481	D
		Debt Service	41,256,065	0.7614	0.6511	268,618	
	Adair County	Developmental Dis. Board	428,506,311	0.1479	0.1479	633,761	
		General Revenue	428,506,311	0.3668	0.1056	452,503	
		Road & Bridge	428,506,311	0.2726	0.2726	1,168,108	
<b><u>Andrew</u></b>	Andrew County Ambulance District	General Revenue	321,054,251	0.2625	0.1788	574,045	
	Andrew County NHD	General Revenue	340,230,458	0.0874	0.0874	297,361	
	City of Bolckow	General Revenue	1,210,445	0.9300	0.9300	11,257	
	Village of Cosby	General Revenue	1,045,056	0.4620	0.4620	4,828	
	Village of Country Club	General Revenue	41,554,076	0.3908	0.3908	162,393	
	City of Fillmore	General Revenue	1,281,248	0.6592	0.6592	8,446	
	Village of Rea	General Revenue	606,185	0.3647	0.3647	2,211	
	Village of Rosendale	General Revenue	546,662	1.0000	1.0000	5,467	
	City of Savannah	General Revenue	45,045,915	0.5602	0.5602	252,347	
		Parks & Recreation	45,045,915	0.3574	0.3574	160,994	
		Debt Service	45,045,915	0.1036	0.1036	46,668	
	City of Amazonia	General Revenue	2,594,819	0.7132	0.7132	18,506	
	Bolckow FPD	General Revenue	13,888,364	0.2403	0.2403	33,374	
	Rosendale FPD	General Revenue	23,468,977	0.2607	0.2607	61,184	
	Fillmore FPD	General Revenue	11,975,916	0.4132	0.4132	49,484	
	Savannah FPD	General Revenue	165,200,343	0.5426	0.5426	896,377	
	Village of Country Club FPD	General Revenue	24,385,496	0.6508	0.6508	158,701	
	Cosby-Helena FPD	General Revenue	31,655,057	0.2734	0.2734	86,545	
	Andrew County Health Department	General Revenue	340,230,458	0.0861	0.0861	292,938	
	North Andrew County R-VI SD	Operating Funds-Schools	27,897,438	4.7394	4.7394	1,322,171	D
	Avenue City R-IX School District	Operating Funds-Schools	32,505,083	3.4057	3.4057	1,107,026	D
		Debt Service	32,505,083	1.4970	0.9800	318,550	
	Savannah R-III School District	Operating Funds-Schools	223,462,070	3.6849	3.6849	8,234,354	D
		Operating Funds-Temp	223,462,070	0.1000	0.1000	223,462	2030
		Operating Funds-Temp 1	223,462,070	0.1500	0.1500	335,193	2031
	Andrew County	Developmental Dis. Board	340,230,458	0.0776	0.0776	264,019	
		General Revenue	340,230,458	0.3106	0.1640	557,978	
		Johnson Grass	340,230,458	0.0147	0.0100	34,023	
		Road & Bridge	340,230,458	0.2417	0.2417	822,337	
		Senior Services	340,230,458	0.0273	0.0273	92,883	
		Special Road & Bridge	340,230,458	0.2500	0.2500	850,576	2024
<b><u>Atchison</u></b>	Atchison-Holt Ambulance District	General Revenue	407,330,078	0.2935	0.2935	1,195,514	
	Langdon SRD Atchison County	Special Road & Bridge	4,450,247	0.3500	0.3500	15,576	2024
	Phelps City SRD Atchison County	Special Road & Bridge	12,699,182	0.3500	0.3000	38,098	2025
	Tarkio SRD Atchison County	Special Road & Bridge	32,260,009	0.3500	0.3500	112,910	2026
	Watson SRD Atchison County	Special Road & Bridge	8,931,850	0.3285	0.3285	29,341	2024
	Atchison County SRD	Special Road & Bridge	171,916,352	0.3500	0.3500	601,707	2026
	City of Fairfax	General Revenue	5,642,747	0.8127	0.8127	45,859	
		General Revenue-Temp	5,642,747	0.3500	0.3500	19,750	2024
		Lights	5,642,747	0.2391	0.2391	13,492	
		Parks & Recreation	5,642,747	0.1913	0.1913	10,795	
	City of Rock Port	General Revenue	14,898,096	0.8178	0.8178	121,837	
		Parks & Recreation	14,898,096	0.3271	0.3271	48,732	
	City of Tarkio	General Revenue	17,268,911	0.8038	0.8038	138,808	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration
							Year
<u>Atchison</u>	City of Tarkio	Lights	17,268,911	0.6631	0.6631	114,510	
		Parks & Recreation	17,268,911	0.3016	0.3016	52,083	
	Village of Watson	General Revenue	638,268	0.4860	0.4860	3,102	
		General Revenue-Temp	638,268	0.3000	0.3000	1,915	2024
	City of Westboro	General Revenue	1,219,496	1.0000	1.0000	12,195	
		Lights	1,219,496	0.2500	0.2500	3,049	
		Streets	1,219,496	0.9000	0.9000	10,975	
	Atchison County Library District	General Revenue	230,257,640	0.2957	0.2957	680,872	
	Fairfax Volunteer FPD	General Revenue	21,734,449	0.3980	0.3980	86,503	
	Tarkio FPD	General Revenue	44,648,807	0.4000	0.4000	178,595	
	West Atchison FPD	General Revenue	60,290,066	0.6231	0.6231	375,667	
	Westboro Volunteer FPD	General Revenue	52,616,577	0.3500	0.3500	184,158	
	Atchison County Health Department	General Revenue	230,257,640	0.1500	0.1500	345,386	
	Tarkio R-I School District	Operating Funds-Schools	105,117,699	3.8064	3.8041	3,998,782	D
	Rock Port R-II School District	Operating Funds-Schools	67,021,479	4.0723	4.0723	2,729,316	D
		Debt Service	67,021,479	1.0647	0.8481	568,409	
	Fairfax R-III School District	Operating Funds - Temp	27,282,260	0.6496	0.6460	176,243	
		Operating Funds-Schools	27,282,260	4.1388	4.1388	1,129,158	D
	Atchison County	Developmental Dis. Board	230,257,640	0.0986	0.0986	227,034	
		General Revenue	230,257,640	0.4928	0.4928	1,134,710	
		Road & Bridge	230,257,640	0.4928	0.4928	1,134,710	
		Senior Services	230,257,640	0.0492	0.0492	113,287	
		Solid Waste Landfill	230,257,640	0.0000	0.0000	0	
<u>Audrain</u>	Van-Far Ambulance District	General Revenue	98,082,282	0.4706	0.3799	372,615	
	Audrain Ambulance District	General Revenue	321,623,941	0.4500	0.2384	766,751	
	Laddonia Farber SRD Audrain County	Special Road & Bridge	27,468,827	0.3500	0.3500	96,141	2025
	Saling SRD 2 Audrain County	Special Road & Bridge	18,818,711	0.3463	0.3463	65,169	2026
	Vandalia SRD Audrain County	Special Road & Bridge	80,954,587	0.3500	0.3500	283,341	A 2027
	Village of Benton City	General Revenue	939,526	0.4599	0.4599	4,321	
	City of Farber	General Revenue	2,303,996	0.6300	0.6270	14,446	
		Lights	2,303,996	0.3200	0.3184	7,336	
	City of Laddonia	General Revenue	9,226,773	1.0000	1.0000	92,268	
		Lights	9,226,773	0.4454	0.4454	41,096	
	City of Martinsburg	General Revenue	4,338,275	0.6447	0.6447	27,969	
	City of Mexico	General Revenue	173,554,893	0.4591	0.4591	796,791	
		Health	173,554,893	0.2000	0.2000	347,110	
		Parks & Recreation	173,554,893	0.1039	0.1000	173,555	
	Village of Rush Hill	General Revenue	752,725	0.4859	0.4859	3,657	
	City of Vandalia	General Revenue	21,809,378	0.9225	0.9225	201,192	
		Parks & Recreation	21,809,378	0.1700	0.1700	37,076	
	Village of Vandiver	General Revenue	3,771,954	0.3349	0.3349	12,632	
	Mexico-Audrain County PLD	General Revenue	496,215,479	0.2261	0.2261	1,121,943	
	Little Dixie FPD	General Revenue	143,062,320	0.3983	0.3983	569,817	
	Martinsburg Area FPD	General Revenue	25,964,574	0.1894	0.1894	49,177	
	Laddonia & Rural FPD	General Revenue	23,337,322	0.3000	0.3000	70,012	
	Audrain County Health Department	General Revenue	496,215,479	0.2500	0.2500	1,240,539	
	Community R-VI School District	Operating Funds-Schools	43,365,047	4.0000	4.0000	1,734,602	D
		Debt Service	43,365,047	0.6225	0.5500	238,508	
	Van-Far R-I School District	Operating Funds-Schools	87,428,040	3.9608	3.9608	3,462,850	D
		Debt Service	87,428,040	0.6863	0.6109	534,098	
	Mexico 59 School District	Operating Funds-Schools	236,119,253	3.7500	3.7500	8,854,472	D
		Debt Service	236,119,253	1.3043	0.8691	2,052,112	
	Audrain County	Common Road District	142,768,385	0.3500	0.3500	499,689	
		Developmental Dis. Board	496,215,479	0.2100	0.2100	1,042,053	
		General Revenue	496,215,479	0.4115	0.2297	1,139,807	
Road & Bridge		496,215,479	0.3085	0.3085	1,530,825		
<u>Barry</u>	Barry-Lawrence County Ambulance District	General Revenue	327,444,051	0.0000	0.0000	0	
	South Barry County Ambulance District	General Revenue	402,435,386	0.0000	0.0000	0	
	South Barry County Memorial Hospital	General Revenue	392,680,084	0.0894	0.0894	351,056	
	Ash SRD Barry County	Road & Bridge	7,278,041	0.1711	0.1711	12,453	
		Special Road & Bridge	7,278,041	0.1283	0.1283	9,338	A 2027
	Butterfield SRD Barry County	Road & Bridge	25,754,323	0.1891	0.1891	48,701	
		Special Road & Bridge	25,754,323	0.1327	0.1327	34,176	A 2027

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Barry</b>	Capps Creek SRD Barry County	Road & Bridge	10,534,050	0.2700	0.2700	28,442	2024
		Special Road & Bridge	10,534,050	0.1900	0.1900	20,015	
	Corsicana SRD Barry County	Road & Bridge	6,817,984	0.1979	0.1979	13,493	A 2027
		Special Road & Bridge	6,817,984	0.1320	0.1320	9,000	
	Crane Creek SRD Barry County	Road & Bridge	11,825,547	0.1996	0.1996	23,604	2024
	Exeter SRD Barry County	Road & Bridge	23,942,212	0.1963	0.1963	46,999	
		Special Road & Bridge	23,942,212	0.1347	0.1347	32,250	A 2027
	Flat Creek SRD Barry County	Road & Bridge	93,893,646	0.1555	0.1555	146,005	
		Special Road & Bridge	93,893,646	0.1377	0.1377	129,292	A 2027
	Greasy Creek SRD 35 Barry County	Road & Bridge	3,504,513	0.1870	0.1870	6,553	
		Special Road & Bridge	3,504,513	0.3464	0.3464	12,140	A 2027
	Jenkins SRD 20 Barry County	Road & Bridge	5,503,234	0.1496	0.1496	8,233	
	Kings Prairie SRD Barry County	Road & Bridge	15,105,706	0.2079	0.2079	31,405	A 2027
		Special Road & Bridge	15,105,706	0.1355	0.1355	20,468	
	Liberty Common SRD 34 Barry County	Road & Bridge	988,576	0.1235	0.1235	1,221	A 2027
	McDonald SRD 19 Barry County	Road & Bridge	5,700,301	0.1676	0.1676	9,554	
	Mineral Springs SRD 10 Barry County	Road & Bridge	11,488,949	0.1847	0.1847	21,220	A 2027
		Special Road & Bridge	11,488,949	0.1351	0.1351	15,522	
	Mountain SRD 22 Barry County	Road & Bridge	4,755,185	0.1930	0.1930	9,178	A 2027
	Ozark SRD Barry County	Road & Bridge	13,221,743	0.1470	0.1470	19,436	
		Special Road & Bridge	13,221,743	0.1300	0.1300	17,188	A 2027
	Pioneer SRD 31 Barry County	Road & Bridge	2,401,144	0.2041	0.2041	4,901	
		Special Road & Bridge	2,401,144	0.1323	0.1323	3,177	A 2027
	Pleasant Ridge SRD 25 Barry County	Road & Bridge	7,088,776	0.1659	0.1659	11,760	
		Special Road & Bridge	7,088,776	0.1345	0.1345	9,534	A 2027
	Purdy SRD 28 Barry County	Road & Bridge	27,111,491	0.2071	0.2071	56,148	
		Special Road & Bridge	27,111,491	0.1352	0.1352	36,655	A 2027
	Roaring River SRD 2 Barry County	Road & Bridge	36,227,110	0.1276	0.1276	46,226	
	Sugar Creek SRD 3 Barry County	Road & Bridge	18,586,267	0.1516	0.1516	28,177	A 2027
		Special Road & Bridge	18,586,267	0.1589	0.1589	29,534	
	Washburn SRD 4 Barry County	Road & Bridge	15,342,988	0.2044	0.2044	31,361	2025
		Special Road & Bridge	15,342,988	0.1288	0.1288	19,762	
	Wheaton SRD 29 Barry County	Road & Bridge	19,222,104	0.1891	0.1891	36,349	A 2027
		Special Road & Bridge	19,222,104	0.1304	0.1304	25,066	
	White River SRD 7 Barry County	Road & Bridge	43,039,396	0.1235	0.1235	53,154	2026
	Monett SRD Barry County	Road & Bridge	149,847,175	0.1812	0.1812	271,523	
	Shell Knob-Viola SRD 9 Barry County	Road & Bridge	96,143,428	0.1167	0.1167	112,199	2026
	City of Butterfield	General Revenue	3,204,066	0.4127	0.4127	13,223	
		Debt Service	3,204,066	0.4486	0.4486	14,373	2026
	City of Cassville	General Revenue	48,203,409	0.0000	0.0000	0	
	City of Exeter	General Revenue	5,706,142	0.4548	0.4548	25,952	2026
	City of Purdy	General Revenue	5,741,107	0.4087	0.4087	23,464	
	City of Seligman	General Revenue	6,302,310	0.2611	0.2611	16,455	2026
		Streets	6,302,310	0.1606	0.1606	10,122	
	City of Washburn	General Revenue	3,754,413	0.4237	0.4237	15,907	2026
	City of Wheaton	General Revenue	4,203,606	0.4984	0.4984	20,951	
	Village of Chain O Lakes	General Revenue	1,538,392	0.4576	0.4576	7,040	2026
		General Revenue-Temp	1,538,392	0.3000	0.3000	4,615	
	Barry-Lawrence County PLD	General Revenue	1,298,889,571	0.2179	0.2179	2,830,280	2026
	Eagle Rock-Golden-Mano FPD	General Revenue	81,971,738	0.8095	0.8095	663,561	
	Central Crossing FPD	General Revenue	150,232,417	0.6491	0.6491	975,159	2026
		Wages	150,232,417	0.2914	0.2914	437,777	
	Cassville FPD	General Revenue	93,883,301	0.2981	0.2981	279,866	2026
	Butterfield FPD	General Revenue	29,968,134	0.6000	0.6000	179,809	
	Exeter FPD	General Revenue	25,591,120	0.3000	0.3000	76,773	2026
	Seligman FPD	General Revenue	21,316,128	0.2950	0.2950	62,883	
	Purdy FPD	General Revenue	37,020,741	0.5882	0.5882	217,756	2026
		Wages	37,020,741	0.3000	0.3000	111,062	
	Jenkins Rural FPD	General Revenue	23,011,016	0.2925	0.2925	67,307	2026
	Wheaton FPD	General Revenue	29,372,220	0.2989	0.2989	87,794	
	Monett Rural FPD	General Revenue	65,343,971	0.5809	0.5809	379,583	2026
	Washburn FPD	General Revenue	29,811,707	0.2878	0.2878	85,798	
	Barry County Health Department	General Revenue	655,413,269	0.0713	0.0713	467,310	2026

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Barry</u></b>	Wheaton R-III School District	Operating Funds-Schools	26,031,068	2.7543	2.7500	715,854	D
		Debt Service	26,031,068	0.9066	0.8300	216,058	
	Southwest Barry County R-V SD	Operating Funds-Schools	51,293,798	2.7500	2.7500	1,410,579	E
		Debt Service	51,293,798	0.8742	0.8500	435,997	
	Exeter R-VI School District	Operating Funds-Schools	19,713,936	3.5187	3.5187	693,674	D
		Debt Service	19,713,936	0.7290	0.6490	127,943	
	Cassville R-IV School District	Operating Funds-Schools	235,084,317	2.9606	2.9582	6,954,264	D
		Debt Service	235,084,317	0.6368	0.5071	1,192,113	
	Purdy R-II School District	Operating Funds-Schools	38,232,608	2.8097	2.8097	1,074,222	D
		Debt Service	38,232,608	1.2992	0.7719	295,118	
	Shell Knob 78 School District	Operating Funds-Schools	101,582,033	3.3240	3.2900	3,342,049	D
	Monett R-I School District	Operating Funds-Schools	221,507,912	3.1096	3.1096	6,888,010	D
		Debt Service	221,507,912	0.8136	0.8100	1,794,214	
	Barry County	Developmental Dis. Board	655,413,269	0.0646	0.0500	327,707	
		General Revenue	655,413,269	0.0000	0.0000	0	
		Senior Services	655,413,269	0.0483	0.0483	316,565	
<b><u>Barton</u></b>	Barton County Ambulance District	General Revenue	253,003,341	0.0000	0.0000	0	
	City of Golden City	General Revenue	7,527,306	0.6611	0.6611	49,763	
		Health	7,527,306	0.1873	0.1873	14,099	
		Parks & Recreation	7,527,306	0.1497	0.1497	11,268	
	City of Lamar	General Revenue	61,119,627	0.6750	0.6750	412,557	
		Memorial Fund	61,119,627	0.1800	0.1800	110,015	
		Parks & Recreation	61,119,627	0.1800	0.1800	110,015	
	City of Liberal	General Revenue	5,970,926	0.6393	0.6393	38,172	
	City of Mindenmines	General Revenue	1,461,390	0.5000	0.5000	7,307	
	Barton County Library District	General Revenue	253,003,341	0.0785	0.0785	198,608	
		Library	253,003,341	0.0800	0.0800	202,403	
	Barton City Township Barton County	General Revenue	5,001,630	0.1000	0.1000	5,002	
		Road & Bridge	5,001,630	0.2777	0.2777	13,890	
		Special Road & Bridge	5,001,630	0.2500	0.2500	12,504	2025
	Central Township Barton County	General Revenue	16,758,524	0.0867	0.0867	14,530	
		Road & Bridge	16,758,524	0.3365	0.3365	56,392	
		Special Road & Bridge	16,758,524	0.4800	0.4800	80,441	2024
	City Township Barton County	General Revenue	57,204,028	0.0537	0.0537	30,719	
		Road & Bridge	57,204,028	0.1825	0.1825	104,397	
	Doylesport Township Barton County	General Revenue	5,179,865	0.1000	0.1000	5,180	
		Road & Bridge	5,179,865	0.3164	0.3164	16,389	
		Special Road & Bridge	5,179,865	0.3000	0.3000	15,540	2026
	Golden City Township Barton County	General Revenue	16,418,371	0.0900	0.0900	14,777	
		Road & Bridge	16,418,371	0.2538	0.2538	41,670	
	Lamar Township Barton County	General Revenue	41,590,328	0.1000	0.0999	41,549	
		Road & Bridge	41,590,328	0.5000	0.4995	207,744	
	Leroy Township Barton County	General Revenue	10,922,504	0.0872	0.0872	9,524	
		Road & Bridge	10,922,504	0.3214	0.3214	35,105	
		Special Road & Bridge	10,922,504	0.5000	0.5000	54,613	2026
	Milford Township Barton County	General Revenue	4,052,651	0.1000	0.1000	4,053	
		Road & Bridge	4,052,651	0.3121	0.3121	12,648	
	Nashville Township Barton County	General Revenue	32,235,677	0.0929	0.0929	29,947	
		Road & Bridge	32,235,677	0.3360	0.3360	108,312	
		Special Road & Bridge	32,235,677	0.3900	0.3900	125,719	2024
	Newport Township Barton County	General Revenue	5,637,717	0.1000	0.1000	5,638	
		Road & Bridge	5,637,717	0.2759	0.2759	15,554	
		Special Road & Bridge	5,637,717	0.1000	0.1000	5,638	2026
	North Fork Township Barton County	General Revenue	4,847,238	0.1000	0.1000	4,847	
		Road & Bridge	4,847,238	0.3155	0.3155	15,293	
		Special Road & Bridge	4,847,238	0.5000	0.5000	24,236	2024
	Ozark Township Barton County	General Revenue	12,617,641	0.0947	0.0947	11,949	
		Road & Bridge	12,617,641	0.2424	0.2424	30,585	
	Richland Township Barton County	General Revenue	12,029,168	0.0971	0.0971	11,680	
		Road & Bridge	12,029,168	0.3979	0.3979	47,864	
		Special Road & Bridge	12,029,168	0.4000	0.4000	48,117	2025
	South West Township Barton County	General Revenue	19,403,545	0.1000	0.1000	19,404	
		Road & Bridge	19,403,545	0.3500	0.3500	67,912	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Barton</u></b>	Union Township Barton County	General Revenue	8,247,883	0.0985	0.0985	8,124	2025
		Road & Bridge	8,247,883	0.4254	0.4254	35,086	
		Special Road & Bridge	8,247,883	0.4700	0.4700	38,765	
	Golden City Volunteer FPD	General Revenue	49,947,717	0.0897	0.0897	44,803	D
	Liberal FPD	General Revenue	68,388,165	0.3000	0.3000	205,164	
	Barton County Health Department	General Revenue	253,003,341	0.1500	0.1500	379,505	
	Liberal R-II School District	Operating Funds-Schools	67,855,143	3.2311	3.2310	2,192,400	D
		Debt Service	67,855,143	0.6084	0.6000	407,131	
	Golden City R-III School District	Operating Funds-Schools	38,620,159	3.5694	3.3000	1,274,465	D
	Lamar R-I School District	Operating Funds-Schools	117,219,799	3.7500	3.7500	4,395,742	D
		Debt Service	117,219,799	0.7288	0.5100	597,821	
	Barton County	Developmental Dis. Board	253,003,341	0.2000	0.2000	506,007	
		General Revenue	253,003,341	0.2485	0.1111	281,087	
		Hospital	253,003,341	0.4332	0.4332	1,096,010	
<b><u>Bates</u></b>	Cornland SRD Bates County	Road & Bridge	1,063,323	0.3486	0.3486	3,707	2025
	South Hudson SRD Bates County	Road & Bridge	1,447,852	0.3116	0.3116	4,512	
		Special Road & Bridge	1,447,852	0.3356	0.3356	4,859	
		General Revenue	19,727,989	0.5555	0.5555	109,589	
	City of Adrian	Library	19,727,989	0.1917	0.1917	37,819	
		Parks & Recreation	19,727,989	0.0479	0.0479	9,450	
		General Revenue	921,864	0.6001	0.6001	5,532	
	City of Amoret	General Revenue	2,467,077	1.0000	1.0000	24,671	
	City of Butler	General Revenue	54,167,664	0.5879	0.5879	318,452	
		Lake	54,167,664	0.0119	0.0119	6,446	
		Parks & Recreation	54,167,664	0.0275	0.0275	14,896	
	City of Hume	General Revenue	3,263,700	0.7411	0.7411	24,187	
		Lights	3,263,703	0.2964	0.2964	9,674	
		Water	3,263,703	0.4076	0.4076	13,303	
	Village of Merwin	General Revenue	408,941	0.5500	0.5500	2,249	
	Village of Passaic	General Revenue	529,438	1.0000	1.0000	5,294	
	City of Rich Hill	General Revenue	8,916,838	0.7138	0.7138	63,648	
		Health	8,916,838	0.1496	0.1496	13,340	
		Library	8,916,838	0.2400	0.2400	21,400	
	City of Rockville	Parks & Recreation	8,916,838	0.2879	0.2879	25,672	
		General Revenue	1,674,891	0.9000	0.9000	15,074	
		Streets	1,674,891	0.4000	0.4000	6,700	
	Village of Foster	General Revenue	831,276	0.8473	0.8473	7,043	
	Charlotte Township Bates County	General Revenue	6,533,073	0.1000	0.1000	6,533	
		Road & Bridge	6,533,073	0.3483	0.3483	22,755	
	Deepwater Township Bates County	General Revenue	5,311,570	0.0995	0.0995	5,285	
		Road & Bridge	5,311,570	0.2464	0.2464	13,088	
	Deer Creek Township Bates County	General Revenue	35,885,617	0.0720	0.0720	25,838	
		Road & Bridge	35,885,617	0.2369	0.2369	85,013	
	East Boone Township Bates County	General Revenue	17,039,048	0.0876	0.0876	14,926	
		Road & Bridge	17,039,048	0.2410	0.2410	41,064	
		Special Road & Bridge	17,039,048	0.3481	0.3481	59,313	2026
	Elkhart Township Bates County	General Revenue	6,033,244	0.0915	0.0915	5,520	
		Road & Bridge	6,033,244	0.2515	0.2515	15,174	2024
		Special Road & Bridge	6,033,244	0.2891	0.2891	17,442	
	Grand River Township Bates County	General Revenue	4,909,742	0.0981	0.0981	4,816	2024
		Road & Bridge	4,909,742	0.2744	0.2744	13,472	
		Special Road & Bridge	4,909,742	0.3482	0.3482	17,096	
	Homer Township Bates County	General Revenue	11,929,597	0.0853	0.0853	10,176	A
		Road & Bridge	11,929,597	0.2883	0.2883	34,393	
		Special Road & Bridge	11,929,597	0.1500	0.1500	17,894	
	Howard Township Bates County	General Revenue	9,318,634	0.0917	0.0917	8,545	A
		Road & Bridge	9,318,634	0.3208	0.3208	29,894	
		Special Road & Bridge	9,318,634	0.3420	0.3420	31,870	
	Hudson Township Bates County	General Revenue	6,597,215	0.0999	0.0999	6,591	2024
		Road & Bridge	6,597,215	0.3189	0.3189	21,039	
		Special Road & Bridge	6,597,215	0.3634	0.3634	23,974	
	Lone Oak Township Bates County	General Revenue	7,205,915	0.0934	0.0934	6,730	
		Road & Bridge	7,205,915	0.2692	0.2692	19,398	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Bates</u></b>	Lone Oak Township Bates County	Special Road & Bridge	7,205,915	0.3500	0.3500	25,221	2025
	Mingo Township Bates County	General Revenue	8,755,442	0.0739	0.0739	6,470	
		Road & Bridge	8,755,442	0.2049	0.2049	17,940	
		Special Road & Bridge	8,755,442	0.1600	0.1600	14,009	2024
	Mound Township Bates County	General Revenue	15,052,192	0.0908	0.0908	13,667	
		Road & Bridge	15,052,192	0.2497	0.2497	37,585	
		Special Road & Bridge	15,052,192	0.3588	0.3588	54,007	2024
	Mount Pleasant Township Bates County	General Revenue	73,729,131	0.0966	0.0966	71,222	
		Road & Bridge	73,729,131	0.2174	0.2174	160,287	
		Special Road & Bridge	73,729,131	0.1931	0.1931	142,371	2024
	New Home Township Bates County	General Revenue	5,772,296	0.1000	0.1000	5,772	
		Road & Bridge	5,772,296	0.2923	0.2923	16,872	
		Special Road & Bridge	5,772,296	0.3500	0.3500	20,203	2025
	Osage Township Bates County	General Revenue	16,343,450	0.0988	0.0988	16,147	
		Road & Bridge	16,343,450	0.2662	0.2662	43,506	
		Special Road & Bridge	16,343,450	0.0300	0.0300	4,903	A 2027
	Pleasant Gap Township Bates County	General Revenue	6,119,426	0.1000	0.1000	6,119	
		Road & Bridge	6,119,426	0.3066	0.3066	18,762	
		Special Road & Bridge	6,119,426	0.3522	0.3522	21,553	2026
	Rockville Township Bates County	General Revenue	4,935,023	0.1000	0.1000	4,935	
		Road & Bridge	4,935,023	0.2932	0.2932	14,469	
	Spruce Township Bates County	General Revenue	5,571,469	0.0785	0.0785	4,374	
		Road & Bridge	5,571,469	0.2354	0.2354	13,115	
		Special Road & Bridge	5,571,469	0.3500	0.3500	19,500	A 2027
	Summit Township Bates County	General Revenue	7,026,884	0.0795	0.0795	5,586	
		Road & Bridge	7,026,884	0.2729	0.2729	19,176	
		Special Road & Bridge	7,026,884	0.3537	0.3537	24,854	A 2027
	Walnut Township Bates County	General Revenue	8,278,924	0.0963	0.0963	7,973	
		Road & Bridge	8,278,924	0.3127	0.3127	25,888	
		Special Road & Bridge	8,278,924	0.2500	0.2500	20,697	2024
	West Boone Township Bates County	General Revenue	12,963,669	0.0775	0.0775	10,047	
		Road & Bridge	12,963,669	0.2436	0.2436	31,579	
		Special Road & Bridge	12,963,669	0.3500	0.3500	45,373	2026
	West Point Township Bates County	General Revenue	19,889,526	0.0822	0.0822	16,349	
		Road & Bridge	19,889,526	0.2551	0.2551	50,738	
		Special Road & Bridge	19,889,526	0.1987	0.1987	39,520	A 2027
	Prairie Township Bates County	General Revenue	3,020,385	0.1000	0.1000	3,020	
		Road & Bridge	3,020,385	0.3325	0.3325	10,043	
		Special Road & Bridge	3,020,385	0.3500	0.3500	10,571	A 2027
	Shawnee Township Bates County	General Revenue	6,062,290	0.1000	0.1000	6,062	
		Road & Bridge	6,062,290	0.3158	0.3158	19,145	
		Special Road & Bridge	6,062,290	0.3609	0.3609	21,879	2026
	Bates County Health Center	General Revenue	304,283,762	0.0823	0.0823	250,426	
	Miami R-I School District	Operating Funds-Schools	25,515,753	3.6897	3.6897	941,455	D
		Operating Funds-Temp	25,515,753	0.3863	0.3863	98,567	2033
	Ballard R-II School District	Operating Funds-Schools	16,984,924	4.1119	4.1119	698,403	D
		Debt Service	16,984,924	0.7878	0.7500	127,387	
	Adrian R-III School District	Operating Funds-Schools	59,212,710	3.9327	3.9327	2,328,658	D
		Debt Service	59,212,710	1.1621	0.8023	475,064	
	Rich Hill R-IV School District	Operating Funds-Schools	33,169,097	4.4269	3.8683	1,283,080	BD
		Debt Service	33,169,097	0.5844	0.5586	185,283	
	Hume R-VIII School District	Operating Funds-Schools	11,442,627	4.9133	4.9133	562,211	D
	Hudson R-IX School District	Operating Funds-Schools	10,000,193	3.8125	3.7800	378,007	D
	Butler R-V School District	Operating Funds-Schools	98,689,646	3.8157	3.8157	3,765,701	D
		Debt Service	98,689,646	1.0970	0.9145	902,517	
	Bates County	Developmental Dis. Board	304,283,762	0.1367	0.1367	415,956	
		General Revenue	304,283,762	0.2677	0.2677	814,568	
		Senior Services	304,283,762	0.0489	0.0489	148,795	
<b><u>Benton</u></b>	Warsaw-Lincoln Ambulance District	General Revenue	288,392,836	0.0000	0.0000	0	
	Cole Camp Ambulance District	General Revenue	86,106,089	0.2807	0.2119	182,459	
	Lincoln Community NHD	General Revenue	93,000,018	0.1850	0.1850	172,050	
	Good Samaritan NHD	General Revenue	106,764,782	0.2000	0.2000	213,530	
	Brandon SRD Benton County	Road & Bridge	2,686,557	0.3390	0.3390	9,107	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Benton</u></b>	Cole Camp SRD Benton County	Road & Bridge	18,729,217	0.3290	0.3290	61,619	
	Ionia SRD Benton County	Road & Bridge	4,820,659	0.2957	0.2957	14,255	
	City of Cole Camp	General Revenue	12,697,520	0.4734	0.4734	60,110	
	Village of Ionia	General Revenue	729,928	0.7999	0.7999	5,839	
	City of Lincoln	General Revenue	12,245,184	0.7270	0.7270	89,022	
		Parks & Recreation	12,245,184	0.1444	0.1444	17,682	
	City of Warsaw	General Revenue	33,925,470	0.4445	0.4445	150,799	
		Parks & Recreation	33,925,470	0.0000	0.0000	0	
	Lincoln Community FPD	General Revenue	65,917,053	0.2374	0.2374	156,487	
	Deer Creek FPD	General Revenue	25,398,145	0.2851	0.2851	72,410	
	Warsaw FPD	General Revenue	172,253,200	0.2684	0.2684	462,328	
	Lakeview Heights FPD	General Revenue	23,459,121	0.2657	0.2657	62,331	
	Osage Valley FPD	General Revenue	18,810,259	0.2666	0.2666	50,148	
	Cole Camp & Rural FPD	General Revenue	47,734,914	0.2845	0.2845	135,806	
	Benton County Health Department	General Revenue	360,439,368	0.3671	0.3671	1,323,173	
	Lincoln R-II School District	Operating Funds-Schools	66,449,257	3.3111	3.3111	2,200,201	D
		Debt Service	66,449,257	1.0230	0.7349	488,336	
	Warsaw R-IX School District	Operating Funds-Schools	212,918,564	2.7500	2.7500	5,855,261	D
		Debt Service	212,918,564	0.9519	0.8000	1,703,349	
	Cole Camp R-I School District	Operating Funds-Schools	82,400,310	3.2500	3.2500	2,678,010	D
		Debt Service	82,400,310	0.6752	0.6200	510,882	
	Benton County	Common Road District	334,202,938	0.2107	0.2107	704,166	
		General Revenue	360,439,368	0.3070	0.1119	403,332	
		Senior Services	360,439,368	0.0472	0.0472	170,127	
<b><u>Bollinger</u></b>	Village of Glen Allen	General Revenue	501,873	0.7500	0.7500	3,764	
	Village of Sedgewickville	General Revenue	1,924,419	0.4376	0.4376	8,421	
	Woodland FPD	General Revenue	61,709,533	0.2955	0.2955	182,352	
	Sedgewickville FPD	General Revenue	29,650,769	0.2103	0.2103	62,356	
	North County FPD	General Revenue	55,162,989	0.2674	0.2674	147,506	
	Zalma FPD	General Revenue	22,394,228	0.2800	0.2800	62,704	
	Leopold Volunteer FPD	General Revenue	17,849,707	0.2952	0.2919	52,103	C
	Bollinger County Health Center	General Revenue	186,767,230	0.2413	0.2413	450,669	
	Meadow Heights R-II School District	Operating Funds-Schools	58,426,409	2.7500	2.7500	1,606,726	D
		Debt Service	58,426,409	0.4105	0.3500	204,492	
	Leopold R-III School District	Operating Funds-Schools	14,561,177	2.9307	2.9307	426,744	D
	Zalma R-V School District	Operating Funds-Schools	18,519,711	2.9198	2.7500	509,292	E
	Woodland R-IV School District	Operating Funds-Schools	80,315,539	2.7500	2.7500	2,208,677	D
	Bollinger County	Ambulance	186,767,230	0.1930	0.2680	500,536	C
		Developmental Dis. Board	186,767,230	0.0966	0.0966	180,417	
		General Revenue	186,767,230	0.2216	0.2200	410,888	
		Library	186,767,230	0.0966	0.0966	180,417	
		Road & Bridge	186,767,230	0.2546	0.2546	475,509	
<b><u>Boone</u></b>	Callahan Creek WSD	General Revenue	26,143,843	0.0856	0.0856	22,379	
	City of Ashland	General Revenue	108,235,991	0.2399	0.1803	195,149	
	City of Centralia	General Revenue	78,184,194	0.6647	0.6647	519,690	
		Parks & Recreation	78,184,194	0.2976	0.2976	232,676	
	City of Columbia	General Revenue	2,631,538,674	0.4075	0.4075	10,723,520	
	City of Hallsville	General Revenue	29,837,910	0.5310	0.5310	158,439	
	Town of Harrisburg	General Revenue	3,460,897	0.3588	0.3588	12,418	
	Village of Hartsburg	General Revenue	1,256,759	0.5929	0.5929	7,451	
	City of Rocheport	General Revenue	4,187,716	0.2639	0.2639	11,051	
	City of Sturgeon	General Revenue	11,493,948	0.5567	0.5567	63,987	
	Centralia Public Library District	General Revenue	63,185,728	0.5500	0.5500	347,522	
	Columbia and Boone County PLD	General Revenue	3,704,915,488	0.3058	0.3058	11,329,632	
	Boone County FPD	Dispatch	820,341,363	0.0000	0.0000	0	
		General Revenue	820,341,363	0.6426	0.6426	5,271,514	
		Debt Service	820,341,363	0.3181	0.2500	2,050,853	
	Southern Boone County FPD	Dispatch	238,919,685	0.0000	0.0000	0	
		General Revenue	238,919,685	0.3316	0.3271	781,506	
		Debt Service	238,919,685	0.2318	0.1647	393,501	
	Southern Boone County R-I SD	Operating Funds-Schools	209,227,736	4.1846	4.1846	8,755,344	BD
		Debt Service	209,227,736	2.8770	1.6055	3,359,151	
	Hallsville R-IV School District	Operating Funds-Schools	125,269,788	3.8859	3.8859	4,867,859	D



Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Boone</u></b>	Hallsville R-IV School District	Debt Service	125,269,788	1.2592	1.1100	1,390,495	
	Sturgeon R-V School District	Operating Funds-Schools	51,525,269	3.9147	3.9147	2,017,060	E
		Debt Service	51,525,269	1.4738	1.2700	654,371	
	Centralia R-VI School District	Operating Funds-Schools	141,395,221	3.4585	3.4585	4,890,154	D
		Debt Service	141,395,221	1.4666	0.8900	1,258,417	
	Harrisburg R-VIII School District	Operating Funds-Schools	56,504,842	4.0783	4.0783	2,304,437	E
		Debt Service	56,504,842	1.4546	1.2622	713,204	
	Columbia 93 School District	Operating Funds-Schools	3,197,986,490	5.0903	4.7476	151,827,607	
		Debt Service	3,197,986,490	1.1160	0.9719	31,081,231	
	Boone County	Developmental Dis. Board	3,768,766,323	0.1134	0.1134	4,273,781	
		General Revenue	3,768,766,323	0.3121	0.1200	4,522,520	
		Hospital	3,768,766,323	0.0000	0.0000	0	
		Road & Bridge	3,768,766,323	0.2649	0.0500	1,884,383	
<b><u>Buchanan</u></b>	Village of Agency	General Revenue	13,277,859	0.5151	0.5151	68,394	
	Village of DeKalb	General Revenue	2,065,283	0.9829	0.9829	20,300	
	City of Easton	General Revenue	1,835,941	0.5407	0.5407	9,927	
	Village of Lewis & Clark	General Revenue	1,271,187	0.2349	0.2349	2,986	
		Lights	1,271,187	0.5000	0.5000	6,356	A 2027
	Village of Rushville	General Revenue	1,756,087	0.5000	0.5000	8,780	
	City of St. Joseph	General Revenue	1,202,514,836	0.6700	0.6700	8,056,849	
		Health	1,202,514,836	0.2269	0.2269	2,728,506	
		Museum	1,202,514,836	0.0500	0.0500	601,257	
		Parks & Recreation	1,202,514,836	0.2000	0.2000	2,405,030	
	St. Joseph Public Library District	Debt Service	1,202,514,836	0.1504	0.1210	1,455,043	
		General Revenue	781,851,115	0.2700	0.2700	2,110,998	
		General Revenue-Temp	781,851,115	0.1500	0.1500	1,172,777	2039
	Rolling Hills Consolidated PLD	General Revenue	1,053,737,315	0.2800	0.2800	2,950,464	B
		Fire	11,178,338	0.2414	0.2414	26,985	
	Colony Hills FPD	General Revenue	11,178,338	1.0898	1.0898	121,822	
		Fire	6,072,947	0.3858	0.3858	23,429	
	Lake Contrary FPD	General Revenue	6,072,947	0.8400	0.8400	51,013	
		General Revenue	15,495,558	1.1700	1.1700	181,298	
	Maxwell Heights FPD	General Revenue	110,689,716	0.3205	0.3205	354,761	
		General Revenue-Temp	110,689,716	0.3168	0.3168	350,665	2028
		General Revenue	22,508,833	0.2946	0.2946	66,311	
	DeKalb FPD	General Revenue	38,762,381	0.2760	0.2760	106,984	
	Easton FPD	General Revenue	15,326,657	0.2578	0.2578	39,512	
	Southwest Buchanan County FPD	General Revenue	24,913,416	0.4117	0.4117	102,569	
	St. Joseph Downtown CID	General Revenue	8,756,370	0.5000	0.5000	43,782	2041
	East Buchanan County C-1 SD	Operating Funds-Schools	74,789,241	5.3000	5.3000	3,963,830	D
		Operating Funds-Temp	74,789,241	0.6500	0.6500	486,130	2042
	Mid-Buchanan County R-V SD	Operating Funds-Schools	84,296,601	4.5969	4.5969	3,875,030	D
		Debt Service	84,296,601	1.1961	0.9000	758,669	
	Buchanan County R-IV SD	Operating Funds-Schools	28,391,026	4.3515	4.3515	1,235,435	D
		Debt Service	28,391,026	1.0800	0.9986	283,513	
	St. Joseph School District	Operating Funds-Schools	1,245,895,851	3.7835	3.7763	47,048,765	D
		Operating Funds-Temp	1,245,895,851	0.6100	0.6100	7,599,965	2029
		Debt Service	1,245,895,851	0.5502	0.5300	6,603,248	
	Buchanan County	Developmental Dis. Board	1,495,355,000	0.1000	0.1000	1,495,355	
		General Revenue	1,495,355,000	0.3500	0.0500	747,678	
		Road & Bridge	1,495,355,000	0.2950	0.2950	4,411,297	
<b><u>Butler</u></b>	Naylor-Neelyville AD	General Revenue	60,282,641	0.2845	0.2845	171,504	
	City of Fisk	General Revenue	3,173,087	0.7192	0.7192	22,821	
	City of Neelyville	General Revenue	3,634,248	0.6851	0.6851	24,898	
	City of Poplar Bluff	General Revenue	289,751,650	0.5168	0.5162	1,495,698	
		Pension	289,751,650	0.0975	0.0974	282,218	
	City of Qulin	General Revenue	3,674,682	0.6095	0.6095	22,397	
	Poplar Bluff Municipal PLD	General Revenue	289,751,650	0.0000	0.0000	0	
	Butler County FPD	General Revenue	424,531,640	0.2364	0.2364	1,003,593	
	Qulin Community FPD	General Revenue	22,017,871	0.1579	0.1579	34,766	
	Butler County Health Department	General Revenue	735,802,970	0.0954	0.0954	701,956	
	Three Rivers Community College	General Revenue	1,118,675,372	0.2330	0.2330	2,606,514	
	Neelyville R-IV School District	Operating Funds-Schools	49,349,940	2.9380	2.9380	1,449,901	D

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Butler</b>	Poplar Bluff R-I School District	Operating Funds-Schools	557,600,136	3.4456	3.4456	19,212,670	D
		Debt Service	557,600,136	0.1937	0.1800	1,003,680	
	Twin Rivers R-X School District Butler County	Operating Funds-Schools	80,289,948	2.9985	2.9985	2,407,494	D
		Developmental Dis. Board	735,802,970	0.0956	0.0956	703,428	
		General Revenue	735,802,970	0.2274	0.0769	565,832	
		Road & Bridge	735,802,970	0.1647	0.0142	104,484	
<b>Caldwell</b>	Caldwell County Ambulance District	Senior Services	735,802,970	0.0476	0.0476	350,242	
		General Revenue	202,977,885	0.1714	0.0930	188,769	
		General Revenue	61,096,425	0.3056	0.3056	186,711	
	Golden Age NHD	General Revenue	7,343,795	0.8483	0.8483	62,297	
		General Revenue	2,428,552	1.0000	1.0000	24,286	
		Library	2,428,552	0.0500	0.0500	1,214	
	City of Braymer	Lights	2,428,552	0.1000	0.1000	2,429	
		General Revenue	1,079,736	1.0000	1.0000	10,797	
		General Revenue	20,243,219	0.9243	0.9243	187,108	
	City of Hamilton	Library	20,243,219	0.3017	0.3017	61,074	
		Parks & Recreation	20,243,219	0.2495	0.2495	50,507	
		Debt Service	20,243,219	0.0000	0.0000	0	
	City of Kidder	General Revenue	2,575,462	0.9716	0.9716	25,023	
		General Revenue	1,981,531	0.9720	0.9720	19,260	
		General Revenue	6,014,731	0.7158	0.7158	43,053	
	City of Kingston	Debt Service	6,014,731	0.0011	0.0011	66	
		General Revenue	180,588,668	0.1111	0.1111	200,634	
		General Revenue	10,361,370	0.0994	0.0938	9,719	
	City of Polo	Road & Bridge	10,361,370	0.4977	0.4698	48,678	
		Special Road & Bridge	10,361,370	0.2978	0.2978	30,856	A 2027
		General Revenue	21,581,455	0.0764	0.0764	16,488	
	Davis Township Caldwell County	Road & Bridge	21,581,455	0.3645	0.3645	78,664	
		Special Road & Bridge	21,581,455	0.1607	0.1607	34,681	A 2027
		General Revenue	4,853,083	0.0962	0.0962	4,669	
	Fairview Township Caldwell County	Road & Bridge	4,853,083	0.4804	0.4804	23,314	
		Special Road & Bridge	4,853,083	0.3500	0.3500	16,986	2024
		General Revenue	10,955,261	0.0912	0.0912	9,991	
	Gomer Township Caldwell County	Road & Bridge	10,955,261	0.4530	0.4530	49,627	
		Special Road & Bridge	10,955,261	0.3500	0.3500	38,343	2024
		General Revenue	35,993,963	0.0834	0.0834	30,019	
	Grant Township Caldwell County	Road & Bridge	35,993,963	0.3397	0.3397	122,271	
		Special Road & Bridge	35,993,963	0.2271	0.2271	81,742	A 2027
		General Revenue	32,730,938	0.0690	0.0690	22,584	
	Hamilton Township Caldwell County	Road & Bridge	32,730,938	0.3055	0.3055	99,993	
		General Revenue	17,815,497	0.0889	0.0889	15,838	
		Road & Bridge	17,815,497	0.3649	0.3649	65,009	
	Kidder Township Caldwell County	Special Road & Bridge	17,815,497	0.2935	0.2935	52,288	A 2027
		General Revenue	9,859,126	0.0990	0.0990	9,761	
		Road & Bridge	9,859,126	0.4950	0.4950	48,803	
	Kingston Township Caldwell County	Special Road & Bridge	9,859,126	0.3500	0.3500	34,507	A 2027
		General Revenue	17,251,746	0.0720	0.0720	12,421	
		Road & Bridge	17,251,746	0.3170	0.3170	54,688	
	Lincoln Township Caldwell County	Special Road & Bridge	17,251,746	0.3053	0.3053	52,670	A 2027
		General Revenue	8,285,473	0.0937	0.0937	7,763	
		Road & Bridge	8,285,473	0.4435	0.4435	36,746	
	Mirabile Township Caldwell County	Special Road & Bridge	8,285,473	0.3500	0.3500	28,999	2024
		General Revenue	9,320,387	0.0735	0.0735	6,850	
		Road & Bridge	9,320,387	0.3512	0.3512	32,733	
	New York Township Caldwell County	Special Road & Bridge	9,320,387	0.3007	0.3007	28,026	A 2027
		General Revenue	23,973,083	0.0634	0.0634	15,199	
		Road & Bridge	23,973,083	0.2785	0.2785	66,765	
	Rockford Township Caldwell County	Special Road & Bridge	23,973,083	0.3500	0.3500	83,906	2024
		General Revenue	53,215,256	0.1728	0.1728	91,956	
		General Revenue	44,934,318	0.3000	0.3000	134,803	
	Hamilton FPD	General Revenue	25,984,736	0.2781	0.2781	72,264	
		General Revenue	202,977,885	0.2219	0.2219	450,408	
		General Revenue	9,177,666	5.2320	5.2320	480,175	D
	Shoal Creek FPD	Operating Funds-Schools					
	Cowgill FPD						
	Caldwell County Health Department						
	Breckenridge R-I School District						

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Caldwell</u></b>	Hamilton R-II School District	Operating Funds-Schools	53,743,599	3.2271	3.2271	1,734,360	D 2026
		Operating Funds-Temp	53,743,599	0.3550	0.3550	190,790	
		Debt Service	53,743,599	1.4429	1.3800	741,662	
	New York R-IV School District	Operating Funds-Schools	5,521,100	5.0681	4.5570	251,597	D
	Cowgill R-VI School District	Operating Funds-Schools	5,391,320	3.7244	3.7244	200,794	
	Polo R-VII School District	Operating Funds-Schools	35,488,646	3.7424	3.7424	1,328,127	
	Mirabile C-1 School District	Debt Service	35,488,646	1.6537	1.1101	393,959	D
		Operating Funds-Schools	6,680,820	4.7698	4.7698	318,662	
		Operating Funds-Schools	25,525,758	3.7934	3.7500	957,216	
	Braymer C-4 School District	Operating Funds-Schools	6,561,690	4.7500	4.7500	311,680	D
	Kingston 42 School District	Operating Funds-Schools	202,977,885	0.3332	0.2372	481,464	
	Caldwell County	General Revenue	202,977,885	0.0500	0.0500	101,489	
		Senior Services	1,094,133,560	0.1220	0.0032	35,012	D 2026
	Callaway County Ambulance District	General Revenue	17,458,801	0.6610	0.6610	115,403	
	City of Auxvasse	General Revenue	153,235,894	0.5427	0.5427	831,611	
	City of Fulton	General Revenue	13,937,483	0.2492	0.2492	34,732	
	Village of Kingdom City	General Revenue	1,376,825	0.8977	0.8977	12,360	
	City of Mokane	General Revenue	9,957,493	0.3025	0.3025	30,121	
	City of New Bloomfield	Debt Service	9,957,493	1.0778	0.9200	91,609	
		General Revenue	1,094,133,560	0.2600	0.2600	2,844,747	
	Callaway County Library District	General Revenue	46,002,286	0.4753	0.4753	218,649	
	Millersburg FPD	General Revenue	96,707,623	0.4176	0.4176	403,851	
	Central Callaway FPD	General Revenue	170,111,159	0.3212	0.3212	546,397	
	Holts Summit FPD	Debt Service	170,111,159	0.1678	0.1678	285,447	
	South Callaway FPD	General Revenue	400,840,563	0.1978	0.1978	792,863	
		General Revenue	127,435,410	0.4605	0.4605	586,840	
<b><u>Callaway</u></b>	North Callaway FPD	General Revenue	60,060,655	0.2429	0.2429	145,887	
	New Bloomfield FPD	Operating Funds-Schools	141,238,337	4.0261	4.0261	5,686,397	BD
	North Callaway County R-I SD	Debt Service	141,238,337	1.4514	0.9041	1,276,936	
		Operating Funds-Schools	71,725,203	3.3945	3.3945	2,434,712	D
	New Bloomfield R-III SD	Debt Service	71,725,203	1.1086	1.0392	745,368	
		Operating Funds-Schools	256,587,538	3.8948	3.8948	9,993,571	D
	Fulton 58 School District	Debt Service	256,587,538	0.8255	0.7612	1,953,144	
		Operating Funds-Schools	399,223,007	2.7500	2.7500	10,978,633	D
	South Callaway County R-II SD	Developmental Dis. Board	1,094,133,560	0.0992	0.0992	1,085,380	
		General Revenue	1,094,133,560	0.3343	0.3343	3,657,688	D
	Callaway County	Road & Bridge	1,094,133,560	0.2588	0.2588	2,831,618	
		General Revenue	787,878,306	0.1098	0.0384	302,545	2024
	Cam-MO Ambulance District	General Revenue	724,154,278	0.2806	0.2791	2,021,115	
	Camden County Ambulance District	Special Road & Bridge	349,950,152	0.3500	0.3500	1,224,826	
	Horseshoe Bend SRD I Camden County	General Revenue	6,479,273	0.0000	0.0000	0	
	City of Linn Creek	General Revenue	1,474,818	0.7181	0.7181	10,591	
	City of Stoutland	General Revenue	1,989,395,435	0.0963	0.0963	1,915,788	
	Camden County Library District	General Revenue	607,737,734	0.7434	0.4509	2,740,289	
	Osage Beach FPD	General Revenue	421,359,080	0.7905	0.7905	3,330,844	
	Sunrise Beach FPD	Debt Service	421,359,080	0.1845	0.1568	660,691	
	Mid-County FPD Camden County	General Revenue	370,602,640	0.5770	0.5770	2,138,377	
	Northwest FPD Camden County	General Revenue	80,018,590	0.5115	0.5115	409,295	
	Southwest Camden County FPD	General Revenue	33,809,203	0.5451	0.5451	184,294	
	Tri-County FPD	General Revenue	27,148,797	0.2900	0.2900	78,732	
	Camelot Sewer District	Debt Service	26,526,830	0.0000	0.0000	0	
	Stoutland R-II School District	Operating Funds-Schools	32,994,934	3.5300	3.5300	1,164,721	D
	Camdenton R-III School District	Operating Funds-Schools	1,395,720,899	2.7500	2.7500	38,382,325	
		Debt Service	1,395,720,899	0.5165	0.3100	4,326,735	D
	Climax Springs R-IV School District	Operating Funds-Schools	113,137,680	2.7500	2.7500	3,111,286	
		Operating Funds-Schools	41,540,500	3.4447	3.4447	1,430,946	D
	Macks Creek R-V School District	Debt Service	41,540,500	0.4314	0.4053	168,364	
		Developmental Dis. Board	1,989,395,435	0.0576	0.0576	1,145,892	D
	Camden County	General Revenue	1,989,395,435	0.2118	0.1100	2,188,335	
		Road & Bridge	1,989,395,435	0.1446	0.1100	2,188,335	D
	Camden County	Senior Services	1,989,395,435	0.0460	0.0460	915,122	
		General Revenue	1,011,938,227	0.0000	0.0000	0	D
<b><u>Cape Girardeau</u></b>	Cape Girardeau SRD	Road & Bridge	813,681,718	0.3067	0.3067	2,495,562	
	City of Cape Girardeau	General Revenue					

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Cape Girardeau</u></b>	City of Cape Girardeau	Health	813,681,718	0.0575	0.0575	467,867	2026
	City of Delta	General Revenue	3,300,290	0.8217	0.8217	27,118	
	Village of Gordonville	General Revenue	10,372,614	0.4255	0.4255	44,135	
	City of Jackson	Band	301,521,628	0.0763	0.0763	230,061	
		Cemetery	301,521,628	0.0763	0.0763	230,061	
		General Revenue	301,521,628	0.5906	0.5906	1,780,787	
		Parks & Recreation	301,521,628	0.1239	0.1239	373,585	
	Village of Oak Ridge	General Revenue	2,739,532	0.3639	0.3639	9,969	
	Village of Pochahontas	General Revenue	865,120	0.5796	0.5796	5,014	
	Village of Whitewater	General Revenue	707,650	0.9065	0.9065	6,415	
	Village of Old Appleton	General Revenue	1,239,177	0.4440	0.4440	5,502	
	Town of Allenville	General Revenue	411,291	0.4925	0.4925	2,026	
	Cape Girardeau Library District	General Revenue	673,619,219	0.1681	0.1681	1,132,354	
		General Revenue-Temp	673,619,219	0.1500	0.1500	1,010,429	
	Cape Girardeau County PLD	General Revenue	1,070,795,100	0.0729	0.0729	780,610	
	East County Area FPD	General Revenue	151,156,329	0.3000	0.3000	453,469	
	Delta FPD	General Revenue	21,276,205	0.2824	0.2824	60,084	
	Fruitland Area FPD	General Revenue	152,706,743	0.7693	0.7693	1,174,773	
	North Cape County Rural FPD	General Revenue	40,920,275	0.2561	0.2561	104,797	
	Gordonville FPD	General Revenue	124,835,278	0.3000	0.3000	374,506	
	Millersville Rural FPD	General Revenue	83,927,799	0.3000	0.3000	251,783	
		Debt Service	83,927,799	0.0921	0.0886	74,360	
	Whitewater FPD	General Revenue	18,134,419	0.3890	0.3890	70,543	
	Cape Girardeau SBD	General Revenue	3,791,560	0.7283	0.7283	27,614	
	Cape Girardeau County Public Health	General Revenue	1,744,414,316	0.0965	0.0965	1,683,360	
	Jackson R-II School District	Operating Funds-Schools	722,156,118	3.4436	3.4436	24,868,168	D
		Debt Service	722,156,118	0.4508	0.3596	2,596,873	D
	Delta R-V School District	Operating Funds-Schools	27,400,983	3.5000	3.5000	959,034	
		Debt Service	27,400,983	0.9512	0.9500	260,309	D
	Oak Ridge R-VI School District	Operating Funds-Schools	37,312,573	3.5902	3.5895	1,339,335	
		Debt Service	37,312,573	0.8611	0.7652	285,516	D
	Cape Girardeau 63 School District	Operating Funds-Schools	815,292,781	3.5719	3.5719	29,121,443	
		Debt Service	815,292,781	0.8026	0.5848	4,767,832	D
	Nell Holcomb R-IV School District	Operating Funds-Schools	66,075,698	4.0700	4.0700	2,689,281	
	Cape Girardeau County	Developmental Dis. Board	1,744,414,316	0.0556	0.0554	966,406	
		General Revenue	1,744,414,316	0.3376	0.0559	975,128	
		Mental Health	1,744,414,316	0.0776	0.0776	1,353,666	
		Road & Bridge	732,476,090	0.0000	0.0000	0	
		Senior Services	1,744,414,316	0.0481	0.0481	839,063	
	Carroll County Ambulance District	General Revenue	278,695,111	0.2781	0.1965	547,636	
	Big Creek Watershed Subdistrict	General Revenue	19,968,990	0.2638	0.2638	52,678	
<b><u>Carroll</u></b>	City of Bogard	General Revenue	1,247,130	1.0000	1.0000	12,471	2024
	City of Bosworth	General Revenue	2,188,022	0.9834	0.9834	21,517	
	Town of Carrollton	General Revenue	39,312,415	0.9244	0.9244	363,404	
		Library	39,312,415	0.3500	0.3500	137,593	
		Parks & Recreation	39,312,415	0.3000	0.3000	117,937	
	City of De Witt	General Revenue	750,140	1.0000	1.0000	7,501	
	City of Hale	General Revenue	3,184,410	0.3920	0.3920	12,483	
		Lights	3,184,410	0.3088	0.3088	9,833	
		Streets	3,184,410	0.1781	0.1781	5,671	
	City of Norborne	General Revenue	8,332,163	0.7852	0.7852	65,424	
		General Revenue-Temp	8,332,163	0.3000	0.3000	24,996	
		Library	8,332,163	0.1458	0.1458	12,148	
		Parks & Recreation	8,332,163	0.1907	0.1907	15,889	
	Village of Tina	General Revenue	1,351,670	1.0000	1.0000	13,517	
	Carrollton Township Carroll County	General Revenue	64,982,804	0.1000	0.1000	64,983	
		Road & Bridge	64,982,804	0.4427	0.4427	287,679	
	De Witt Township Carroll County	General Revenue	14,588,533	0.0817	0.0817	11,919	
		Road & Bridge	14,588,533	0.3715	0.3715	54,196	
		Special Road & Bridge	14,588,533	0.3471	0.3471	50,637	
	Egypt Township Carroll County	General Revenue	20,210,602	0.0949	0.0949	19,180	
		Road & Bridge	20,210,602	0.3512	0.3512	70,980	
		Special Road & Bridge	20,210,602	0.3500	0.3500	70,737	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Carroll</u></b>	Eugene Township Carroll County	General Revenue	12,221,591	0.0943	0.0943	11,525	2024
		Road & Bridge	12,221,591	0.4709	0.4709	57,551	
		Special Road & Bridge	12,221,591	0.3450	0.3450	42,164	
	Fairfield Township Carroll County	General Revenue	4,101,002	0.0857	0.0857	3,515	2024
		Road & Bridge	4,101,002	0.4177	0.4177	17,130	
		Special Road & Bridge	4,101,002	0.3500	0.3500	14,354	
	Hill Township Carroll County	General Revenue	13,648,119	0.0652	0.0652	8,899	2024
		Road & Bridge	13,648,119	0.3269	0.3269	44,616	
		Special Road & Bridge	13,648,119	0.3500	0.3500	47,768	
	Hurricane Township Carroll County	General Revenue	12,814,185	0.0918	0.0918	11,763	2024
		Road & Bridge	12,814,185	0.4080	0.4080	52,282	
		Special Road & Bridge	12,814,185	0.3500	0.3500	44,850	
	Leslie Township Carroll County	General Revenue	12,436,906	0.0682	0.0682	8,482	2024
		Road & Bridge	12,436,906	0.3261	0.3261	40,557	
		Special Road & Bridge	12,436,906	0.3500	0.3500	43,529	
	Moss Creek Township Carroll County	General Revenue	15,891,874	0.0794	0.0794	12,618	2024
		Road & Bridge	15,891,874	0.3974	0.3974	63,154	
		Special Road & Bridge	15,891,874	0.3287	0.3287	52,237	
	Prairie Township Carroll County	General Revenue	8,374,193	0.0721	0.0721	6,038	2024
		Road & Bridge	8,374,193	0.3426	0.3426	28,690	
		Special Road & Bridge	8,374,193	0.3444	0.3444	28,841	
	Ridge Township Carroll County	General Revenue	17,171,124	0.0721	0.0721	12,380	2024
		Road & Bridge	17,171,124	0.3432	0.3432	58,931	
		Special Road & Bridge	17,171,124	0.3500	0.3500	60,099	
	Rockford Township Carroll County	General Revenue	7,478,053	0.1000	0.1000	7,478	2024
		Road & Bridge	7,478,053	0.4737	0.4737	35,424	
		Special Road & Bridge	7,478,053	0.3500	0.3500	26,173	
	Stokes Mound Township Carroll County	General Revenue	7,414,250	0.1000	0.1000	7,414	2024
		Road & Bridge	7,414,250	0.5000	0.5000	37,071	
		Special Road & Bridge	7,414,250	0.3500	0.3500	25,950	
	Trotter Township Carroll County	General Revenue	6,473,693	0.0945	0.0945	6,118	2024
		Road & Bridge	6,473,693	0.4730	0.4730	30,621	
		Special Road & Bridge	6,473,693	0.3500	0.3500	22,658	
	Van Horn Township Carroll County	General Revenue	21,320,969	0.0976	0.0976	20,809	2024
		Road & Bridge	21,320,969	0.4738	0.4738	101,019	
		Special Road & Bridge	21,320,969	0.3500	0.3500	74,623	
	Wakenda Township Carroll County	General Revenue	13,331,011	0.0935	0.0935	12,464	2024
		Road & Bridge	13,331,011	0.4674	0.4674	62,309	
		Special Road & Bridge	13,331,011	0.3302	0.3302	44,019	
	Washington Township Carroll County	General Revenue	11,376,687	0.0563	0.0563	6,405	2024
		Road & Bridge	11,376,687	0.2633	0.2633	29,955	
		Special Road & Bridge	11,376,687	0.3500	0.3500	39,818	
	Combs Township Carroll County	General Revenue	14,859,515	0.0655	0.0655	9,733	2024
		Road & Bridge	14,859,515	0.3275	0.3275	48,665	
		Special Road & Bridge	14,859,515	0.3453	0.3453	51,310	
	North Central Carroll FPD	General Revenue	48,391,695	0.2347	0.2347	113,575	2026
	Carroll County FPD	General Revenue	104,708,847	0.2571	0.2571	269,206	
	Norborne FPD	General Revenue	29,172,290	0.2943	0.2943	85,854	
	Hale FPD	General Revenue	24,216,536	0.2905	0.2905	70,349	
	Carroll County Health Department	General Revenue	278,695,111	0.0973	0.0973	271,170	
	Hale R-I School District	Operating Funds-Schools	10,325,943	4.2983	4.2983	443,840	
	Tina-Avalon R-II School District	Operating Funds-Schools	13,484,302	4.0000	4.0000	539,372	
	Bosworth R-V School District	Operating Funds-Schools	8,988,708	4.0522	4.0522	364,240	
	Carrollton R-VII School District	Operating Funds-Schools	79,451,926	3.6200	3.6200	2,876,160	
	Norborne R-VIII School District	Operating Funds-Temp	79,451,926	1.3407	1.3407	1,065,212	
		Operating Funds-Schools	20,424,258	4.1402	4.1402	845,605	
		Debt Service	20,424,258	0.6841	0.5300	108,249	
	Carroll County	Developmental Dis. Board	278,695,111	0.0973	0.0973	271,170	
		General Revenue	278,695,111	0.3570	0.2754	767,526	
		Johnson Grass	278,695,111	0.0101	0.0101	28,148	
<b><u>Carter</u></b>	East Carter Ambulance District	General Revenue	40,221,340	0.3597	0.3597	144,676	
	West Carter Ambulance District	General Revenue	51,741,931	0.4145	0.4145	214,470	
	City of Grandin	General Revenue	1,356,307	1.0000	1.0000	13,563	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Carter</u></b>	Carter County Library District	General Revenue	92,171,515	0.1756	0.1756	161,853	
	Ellsinore Rural FPD	General Revenue	21,907,051	0.1405	0.1405	30,779	
	Eastwood FPD	General Revenue	3,430,222	0.2389	0.2389	8,195	
	Fremont FPD	General Revenue	3,656,852	0.3500	0.3500	12,799	
	Carter County Health Center	General Revenue	92,171,425	0.2195	0.2195	202,316	
	East Carter County R-II SD	Operating Funds-Schools	51,577,166	2.7500	2.7500	1,418,372	D
	Van Buren R-I School District	Operating Funds-Schools	53,671,830	3.0203	3.0203	1,621,050	D
	Carter County	Developmental Dis. Board	92,171,515	0.0750	0.0750	69,129	
		General Revenue	92,171,515	0.2904	0.0891	82,125	
		Road & Bridge	92,171,515	0.2110	0.2110	194,482	
<b><u>Cass</u></b>		Senior Services	92,171,515	0.0500	0.0500	46,086	
	Cass Medical Center	General Revenue	2,458,799,386	0.1181	0.1181	2,903,842	
	Mt. Pleasant SRD Cass County	Road & Bridge	458,958,612	0.1746	0.1746	801,342	
	City of Archie	General Revenue	17,887,075	0.6751	0.6751	120,756	
	City of Belton	General Revenue	408,264,706	0.4730	0.4730	1,931,092	
		Parks & Recreation	408,264,706	0.2105	0.2105	859,397	
		Debt Service	408,264,706	1.5723	1.3611	5,556,891	
	City of Cleveland	General Revenue	14,242,824	0.4450	0.4450	63,381	
	City of Creighton	General Revenue	2,768,008	0.9379	0.9379	25,961	
	City of Drexel	General Revenue	14,394,050	0.6169	0.6169	88,797	
	City of East Lynne	General Revenue	3,650,284	0.8958	0.8958	32,699	
		Debt Service	3,650,284	1.0026	1.0026	36,598	
	City of Freeman	General Revenue	7,357,493	0.4982	0.4982	36,655	
	City of Garden City	General Revenue	20,577,812	0.3944	0.3944	81,159	
	City of Harrisonville	General Revenue	202,892,964	0.5193	0.5193	1,053,623	
		Parks & Recreation	202,892,964	0.1174	0.1174	238,196	
	City of Lake Winnebago	General Revenue	87,069,117	0.7464	0.7464	649,884	
		Debt Service	87,069,117	1.1243	0.8687	756,369	
	City of Peculiar	General Revenue	116,947,415	0.3792	0.3792	443,465	
		Debt Service	116,947,415	0.5218	0.5218	610,232	
	City of Pleasant Hill	General Revenue	162,363,627	0.3229	0.3229	524,272	
		Health	162,363,627	0.0645	0.0645	104,725	
		Parks & Recreation	162,363,627	0.0645	0.0645	104,725	
		Streets	162,363,627	0.1210	0.1210	196,460	
		Debt Service	162,363,627	1.1987	0.5934	963,466	
	City of Raymore	General Revenue	501,772,566	0.3962	0.3962	1,988,023	
		Parks & Recreation	501,772,566	0.1066	0.1066	534,890	
		Debt Service	501,772,566	0.7821	0.7170	3,597,709	
	City of Strasburg	General Revenue	1,495,779	0.9285	0.9233	13,811	
	Village of West Line	General Revenue	3,991,264	0.4478	0.4478	17,873	
	Village of Baldwin Park	General Revenue	754,040	0.3318	0.3318	2,502	
	City of Lake Annette	General Revenue	883,207	0.1780	0.1780	1,572	
	Village of Riverview Estates	General Revenue	1,648,431	0.4423	0.4423	7,291	
	Cass County Public Library District	General Revenue	2,458,799,386	0.2420	0.2420	5,950,295	
	Central Cass County FPD	Ambulance	178,569,582	0.5105	0.5105	911,598	
		General Revenue	178,569,582	0.5129	0.5129	915,883	
		Debt Service	178,569,582	0.2124	0.1460	260,712	
	Garden City FPD	Ambulance	66,486,611	0.2734	0.2734	181,774	
		General Revenue	66,486,611	0.2004	0.2004	133,239	
		Debt Service	66,486,611	0.3829	0.3829	254,577	
	South Metropolitan FPD	Ambulance	670,393,914	0.3777	0.3257	2,183,473	
		Dispatch	670,393,914	0.0401	0.0346	231,956	
		General Revenue	670,393,914	0.6402	0.5521	3,701,245	
		Debt Service	670,393,914	0.3665	0.3390	2,272,635	
	West Peculiar FPD	Ambulance	195,118,868	0.2576	0.2576	502,626	
		Ambulance/EMS	195,118,868	0.2576	0.2576	502,626	
		Dispatch	195,118,868	0.0429	0.0429	83,706	
		General Revenue	195,118,868	0.6425	0.6425	1,253,639	
		Debt Service	195,118,868	0.1277	0.1277	249,167	
	Creighton FPD	Ambulance	16,024,619	0.2716	0.2716	43,523	
		General Revenue	16,024,619	0.2363	0.2363	37,866	
	Western Cass FPD	Dispatch	64,419,575	0.0409	0.0409	26,348	
		General Revenue	64,419,575	0.3476	0.3476	223,922	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Cass</u></b>	Dolan & West Dolan FPD	General Revenue	54,463,929	0.4379	0.4379	238,498	
		Debt Service	54,463,929	0.5950	0.5645	307,449	
	East Lynne-Gunn City FPD	Ambulance	30,868,226	0.3000	0.3000	92,605	
		General Revenue	30,868,226	0.2752	0.2752	84,949	
	Mount Pleasant FPD	General Revenue	155,736,717	0.2501	0.2501	389,498	
	Pleasant Hill FPD	Ambulance	283,667,215	0.2647	0.2647	750,867	
		General Revenue	283,667,215	0.5467	0.5467	1,550,809	
	Drexel Community FPD	Ambulance	38,041,201	0.4000	0.4000	152,165	
		General Revenue	38,041,201	0.3422	0.3422	130,177	
	Dikeland Sewer District	General Revenue	1,340,139	0.0000	0.0000	0	
	Hubach Hill Road/North Cass Parkway CID	General Revenue	352,940	0.1060	0.1060	374	2040
	Y Belton CID	General Revenue	840	0.9524	0.9524	8	2043
	Y Belton Two CID	General Revenue	180	1.5000	1.5000	3	2047
	Archie R-V School District	Operating Funds-Schools	53,802,325	3.7895	3.7895	2,038,839	D
		Debt Service	53,802,325	0.7320	0.7200	387,377	
	Strasburg C-3 School District	Operating Funds-Schools	20,678,179	3.8335	3.8335	792,698	D
		Debt Service	20,678,179	1.7245	1.6413	339,391	
	Raymore-Peculiar R-II SD	Operating Funds-Schools	899,397,512	4.3022	4.3022	38,693,880	BD
		Debt Service	899,397,512	0.8967	0.7280	6,547,614	
	Sherwood Cass R-VIII SD	Operating Funds-Schools	86,162,195	4.1268	4.1268	3,555,741	D
		Debt Service	86,162,195	0.7757	0.7350	633,292	
	East Lynne 40 School District	Operating Funds-Schools	23,582,629	4.3950	4.3950	1,036,457	D
		Debt Service	23,582,629	0.3635	0.3000	70,748	
	Pleasant Hill R-III School District	Operating Funds-Schools	245,011,138	3.4434	3.4434	8,436,714	D
		Debt Service	245,011,138	1.2197	1.1537	2,826,693	
	Harrisonville R-IX School District	Operating Funds-Schools	304,956,115	4.2020	4.2020	12,814,256	D
		Debt Service	304,956,115	1.3684	1.2752	3,888,800	
	Drexel R-IV School District	Operating Funds-Schools	29,079,233	4.1552	4.1526	1,207,544	D
		Debt Service	29,079,233	1.7091	1.0672	310,334	
	Midway R-I School District	Operating Funds-Schools	65,689,647	4.6942	4.6927	3,082,618	D
		Debt Service	65,689,647	1.7021	1.1190	735,067	
	Belton 124 School District	Operating Funds-Schools	540,020,658	4.0548	4.0548	21,896,758	D
		Debt Service	540,020,658	1.3885	1.3571	7,328,620	
	Cass County	Developmental Dis. Board	2,458,799,386	0.0432	0.0432	1,062,201	
		Road & Bridge	1,999,832,330	0.2033	0.2033	4,065,659	
<b><u>Cedar</u></b>	Cedar County Memorial Hospital	General Revenue	216,810,538	0.1534	0.1534	332,587	
	Bear Creek SRD Cedar County	Special Road & Bridge	7,970,895	0.3500	0.3500	27,898	2025
	Bethel SRD Cedar County	Special Road & Bridge	1,651,919	0.3500	0.3500	5,782	2025
	Caplinger Mills SRD Cedar County	Special Road & Bridge	4,288,233	0.3500	0.3500	15,009	2025
	Cedar Hall SRD Cedar County	Special Road & Bridge	1,604,095	0.3500	0.3500	5,614	2025
	Eldorado Springs SRD Cedar County	Special Road & Bridge	56,954,512	0.3500	0.3500	199,341	2025
	Independence SRD Cedar County	Special Road & Bridge	1,878,613	0.3500	0.3500	6,575	2025
	Jerico Springs SRD Cedar County	Special Road & Bridge	1,132,920	0.3392	0.3392	3,843	2025
	Koncord SRD Cedar County	Special Road & Bridge	6,332,754	0.3500	0.3500	22,165	2025
	Madison SRD Cedar County	Special Road & Bridge	2,168,039	0.3500	0.3500	7,588	2025
	Masters SRD Cedar County	Special Road & Bridge	3,076,789	0.3500	0.3500	10,769	2025
	Omer SRD Cedar County	Special Road & Bridge	1,387,655	0.3500	0.3500	4,857	A 2027
	Rowland SRD Cedar County	Special Road & Bridge	8,264,376	0.3500	0.3500	28,925	2025
	Dogwood SRD Cedar County	Special Road & Bridge	1,541,375	0.3500	0.3500	5,395	2026
	City of El Dorado Springs	Band	36,149,548	0.1482	0.1482	53,574	
		General Revenue	36,149,548	0.6161	0.6161	222,717	
		Parks	36,149,548	0.2279	0.2279	82,385	
		Recreation	36,149,548	0.1000	0.1000	36,150	
	Village of Jerico Springs	General Revenue	1,028,083	0.4861	0.4861	4,998	
	City of Stockton	General Revenue	23,677,252	0.4146	0.4146	98,166	
	Village of Umber View Heights	General Revenue	984,190	0.2717	0.2717	2,674	
	Cedar County Library District	General Revenue	216,810,538	0.0818	0.0812	176,050	
	Cedar County Chapel Hills FPD	General Revenue	28,286,311	0.2000	0.2000	56,573	
	Caplinger Mills FPD	General Revenue	13,897,540	0.2000	0.2000	27,795	
	Korth Special Road Subdistrict	Special Road & Bridge	3,324,131	0.3500	0.3500	11,634	2025
	Stockton R-I School District	Operating Funds-Schools	121,955,789	2.9002	2.8737	3,504,644	D
		Debt Service	121,955,789	0.8470	0.6472	789,298	
	El Dorado Springs R-II SD	Operating Funds-Schools	110,617,518	3.3300	3.3300	3,683,563	D

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Cedar</b>	El Dorado Springs R-II SD Cedar County	Debt Service	110,617,518	0.6115	0.5400	597,335	
		General Revenue	216,810,538	0.3272	0.3217	697,480	
		Road & Bridge	216,810,538	0.2453	0.2453	531,836	
		Senior Services	216,810,538	0.0500	0.0500	108,405	
<b>Chariton</b>	Chariton County Ambulance District	General Revenue	288,739,121	0.2600	0.2600	750,722	
	City of Brunswick	General Revenue	8,870,416	0.9309	0.9309	82,575	
	Village of Dalton	General Revenue	699,482	0.4412	0.4412	3,086	
	City of Keytesville	General Revenue	3,819,051	0.8861	0.8861	33,841	
		Parks & Recreation	3,819,051	0.1948	0.1948	7,440	
	City of Mendon	General Revenue	1,703,083	1.0000	1.0000	17,031	
	Village of Rothville	General Revenue	431,999	1.0000	1.0000	4,320	
	City of Salisbury	General Revenue	20,881,699	0.7099	0.7099	148,239	
		Library	20,881,699	0.0944	0.0944	19,712	
		Museum	20,881,699	0.1301	0.1301	27,167	
		Parks & Recreation	20,881,699	0.1701	0.1701	35,520	
	City of Sumner	General Revenue	1,297,707	1.0000	1.0000	12,977	
		Streets	1,297,707	0.2500	0.2500	3,244	2024
	City of Triplett	General Revenue	395,845	0.9614	0.9614	3,806	
	Bee Branch Township Chariton County	Road & Bridge	7,003,805	0.4751	0.4751	33,275	
		Special Road & Bridge	7,003,805	0.3500	0.3500	24,513	2026
	Bowling Green Township Chariton County	Road & Bridge	15,226,685	0.2093	0.2093	31,869	
		Special Road & Bridge	15,226,685	0.3163	0.3163	48,162	2026
	Brunswick Township Chariton County	Road & Bridge	40,959,494	0.4689	0.4689	192,059	
		Special Road & Bridge	40,959,494	0.2344	0.2344	96,009	2024
	Chariton Township Chariton County	Road & Bridge	12,543,972	0.4376	0.4376	54,892	
		Special Road & Bridge	12,543,972	0.1546	0.1546	19,393	2024
	Clark Township Chariton County	Road & Bridge	9,522,405	0.4785	0.4785	45,565	
		Special Road & Bridge	9,522,405	0.3373	0.3373	32,119	2024
	Cockrell Township Chariton County	Road & Bridge	5,069,921	0.4473	0.4473	22,678	
		Special Road & Bridge	5,069,921	0.3457	0.3457	17,527	2026
	Cunningham Township Chariton County	Parks & Recreation	11,926,166	0.0478	0.0478	5,701	
		Road & Bridge	11,926,166	0.4106	0.4106	48,969	
		Special Road & Bridge	11,926,166	0.2488	0.2488	29,672	2024
	Keytesville Township Chariton County	Road & Bridge	38,051,652	0.3474	0.3474	132,191	
		Special Road & Bridge	38,051,652	0.3356	0.3356	127,701	2026
	Mendon Township Chariton County	Road & Bridge	13,491,516	0.4726	0.4726	63,761	
		Special Road & Bridge	13,491,516	0.3406	0.3406	45,952	2024
	Musselfork Township Chariton County	Road & Bridge	10,970,517	0.3126	0.3126	34,294	
		Special Road & Bridge	10,970,517	0.2084	0.2084	22,863	2024
	Salisbury Township Chariton County	Road & Bridge	78,646,884	0.5000	0.5000	393,234	
		Special Road & Bridge	78,646,884	0.1041	0.1041	81,871	2026
	Salt Creek Township Chariton County	Road & Bridge	8,147,996	0.4640	0.4640	37,807	
		Special Road & Bridge	8,147,996	0.3307	0.3307	26,945	2024
	Triplett Township Chariton County	Road & Bridge	20,089,435	0.5000	0.5000	100,447	
		Special Road & Bridge	20,089,435	0.3075	0.0075	1,507	2024
	Wayland Township Chariton County	Road & Bridge	5,184,557	0.4947	0.4947	25,648	
		Special Road & Bridge	5,184,557	0.2230	0.2230	11,562	2024
	Yellow Creek Township Chariton County	Road & Bridge	11,904,116	0.4342	0.4342	51,688	
		Special Road & Bridge	11,904,116	0.3436	0.3436	40,903	2026
	Keytesville FPD	General Revenue	53,285,103	0.1517	0.1517	80,834	
	Mendon Public FPD	General Revenue	26,309,789	0.2200	0.2200	57,882	
	Sumner Community FPD	General Revenue	10,568,334	0.2483	0.2483	26,241	
	Yellow Creek FPD	General Revenue	9,442,658	0.2685	0.2685	25,354	
	Chariton County Health Center	General Revenue	288,739,121	0.1000	0.1000	288,739	
	Northwestern R-I School District	Operating Funds-Schools	21,270,880	4.7528	4.6287	984,565	D
		Debt Service	21,270,880	0.5314	0.3700	78,702	
	Brunswick R-II School District	Operating Funds-Schools	26,908,615	3.7500	3.7500	1,009,073	D
		Debt Service	26,908,615	0.9594	0.5000	134,543	
	Keytesville R-III School District	Operating Funds-Schools	23,776,223	4.2455	4.2455	1,009,420	D
		Debt Service	23,776,223	1.1560	0.5000	118,881	
	Salisbury R-IV School District	Operating Funds-Schools	65,128,363	4.5868	4.4697	2,911,042	D
		Developmental Dis. Board	288,739,121	0.1000	0.0990	285,852	
	Chariton County	General Revenue	288,739,121	0.2483	0.1718	496,054	



Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Chariton</u></b>	Chariton County	Senior Services	288,739,121	0.0500	0.0500	144,370	
		Township	288,739,121	0.1000	0.1000	288,739	
<b><u>Christian</u></b>	Christian County Ambulance District	General Revenue	1,695,574,489	0.1236	0.1236	2,095,730	2025
		Road & Bridge	83,958,587	0.2058	0.2058	172,787	
	Billings SRD Christian County	Special Road & Bridge	83,958,587	0.3411	0.3411	286,383	
		Road & Bridge	2,872,177	0.2193	0.2193	6,299	
	Garrison SRD Christian County	Road & Bridge	620,290,179	0.3497	0.3497	2,169,155	
	Selmore SRD Christian County	Road & Bridge	28,458,507	0.1699	0.1699	48,351	
	South Sparta SRD Christian County	Road & Bridge	14,345,018	0.1612	0.1612	23,124	
	Stoneshire SRD Christian County	Road & Bridge	4,829,325	0.1316	0.1316	6,355	
		General Revenue	16,264,570	0.5374	0.5374	87,406	
	City of Billings	Parks & Recreation	16,264,570	0.1561	0.1561	25,389	
		General Revenue	35,953,692	0.5654	0.5654	203,282	
	City of Clever	General Revenue	397,671,517	0.2981	0.2981	1,185,459	
	City of Nixa	General Revenue	348,240,646	0.2166	0.2166	754,289	
		Parks & Recreation	348,240,646	0.0542	0.0542	188,746	
	City of Sparta	General Revenue	21,719,492	0.3457	0.3457	75,084	
	City of Fremont Hills	General Revenue	37,747,743	0.5894	0.5894	222,485	
	Village of Saddlebrooke	General Revenue	19,324,330	0.6270	0.6270	121,164	
		Debt Service	19,324,330	0.2293	0.2293	44,311	
	Christian County Library District	General Revenue	1,861,781,680	0.1861	0.1861	3,464,776	
		Fire	748,624,498	0.2221	0.2221	1,662,695	
	Ozark FPD	General Revenue	748,624,498	0.3649	0.3649	2,731,731	
		Debt Service	748,624,498	0.1778	0.1778	1,331,054	
	Nixa FPD	General Revenue	710,620,094	0.6121	0.6121	4,349,706	
		Debt Service	710,620,094	0.1197	0.0790	561,390	
	Billings FPD	General Revenue	92,165,026	0.3663	0.3663	337,600	
		Debt Service	92,165,026	0.4320	0.3200	294,928	
	Clever FPD	General Revenue	110,901,924	0.3631	0.3631	402,685	
	Highlandville Rural FPD	General Revenue	130,566,411	0.3687	0.3687	481,398	
	Sparta FPD	General Revenue	63,748,789	0.5266	0.5266	335,701	
	Chadwick Rural FPD	General Revenue	15,908,566	0.4945	0.4945	78,668	
	Christian County Health Department	General Revenue	1,861,781,680	0.0413	0.0413	768,916	
	Chadwick R-I School District	Operating Funds-Schools	20,690,272	3.2566	3.2566	673,799	D
		Debt Service	20,690,272	1.0186	1.0050	207,937	D
	Nixa Public School District	Operating Funds-Schools	733,840,391	3.4420	3.4420	25,258,786	
		Debt Service	733,840,391	1.4704	1.0671	7,830,811	BD
	Sparta R-III School District	Operating Funds-Schools	62,856,551	3.2788	3.2788	2,060,941	
		Debt Service	62,856,551	1.0520	0.8212	516,178	D
	Billings R-IV School District	Operating Funds-Schools	55,616,559	3.0179	3.0179	1,678,452	
		Debt Service	55,616,559	0.9925	0.9500	528,357	D
	Clever R-V School District	Operating Funds-Schools	110,996,384	3.3671	3.3634	3,733,252	
		Debt Service	110,996,384	2.0599	1.2758	1,416,092	D
	Ozark R-VI School District	Operating Funds-Schools	697,384,464	3.1857	3.1857	22,216,577	
		Debt Service	697,384,464	1.4533	0.9543	6,655,140	D
	Spokane R-VII School District	Operating Funds-Schools	104,177,396	3.2060	3.2060	3,339,927	
		Debt Service	104,177,396	0.8859	0.8621	898,113	
	Christian County	Common Road District 1	186,700,852	0.0950	0.0948	176,992	
		Common Road District 2	364,494,065	0.0000	0.0000	0	
		Developmental Dis. Board	1,861,781,680	0.0743	0.0743	1,383,304	
		General Revenue	1,861,781,680	0.2109	0.0446	830,355	
		Senior Services	1,861,781,680	0.0465	0.0465	865,728	
		General Revenue	145,132,960	0.1504	0.1504	218,280	
<b><u>Clark</u></b>	Clark County Ambulance District	General Revenue	145,132,960	0.3486	0.3486	505,933	
	Clark County NHD	Road & Bridge	17,446,280	0.3500	0.3500	61,062	
	Wayland SRD Clark County	General Revenue	1,781,752	0.9431	0.9431	16,804	
	City of Alexandria	General Revenue	22,108,799	0.8041	0.8041	177,777	
		Library	22,108,799	0.2400	0.2400	53,061	
	City of Kahoka	Parks & Recreation	22,108,799	0.1500	0.1500	33,163	
		General Revenue	470,745	0.6000	0.6000	2,824	
	Village of Luray	General Revenue	5,741,171	0.7497	0.7497	43,042	
		Streets	5,741,171	0.2499	0.2499	14,347	
	City of Wayland	General Revenue	2,507,283	0.9985	0.9985	25,035	
		General Revenue					

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Clark</u></b>	City of Revere	General Revenue	956,970	0.9742	0.9742	9,323	
	Clark County Library District	General Revenue	124,128,081	0.0979	0.0979	121,521	
	Alexandria FPD	General Revenue	13,366,160	0.2317	0.2317	30,969	
	Clark County Health Department	General Revenue	145,132,960	0.2500	0.2500	362,832	
	Clark County R-I School District	Operating Funds-Schools	116,646,590	2.8985	2.7500	3,207,781	E
		Debt Service	116,646,590	0.9743	0.7500	874,849	
	Clark County	General Revenue	145,132,960	0.4964	0.3251	471,827	
		Road & Bridge	127,686,680	0.3500	0.3500	446,903	
		Senior Services	145,132,960	0.0500	0.0500	72,566	
		Special Road & Bridge	145,132,960	0.3500	0.3500	507,965	A 2027
<b><u>Clay</u></b>	Eastern Clay Ambulance District	General Revenue	46,503,670	0.2227	0.2227	103,564	
	New Liberty Hospital District	General Revenue	2,014,543,015	0.1300	0.0000	0	
	City of Avondale	General Revenue	5,913,484	0.3873	0.3873	22,903	
		Debt Service	5,913,484	0.4075	0.4075	24,097	
	Village of Birmingham	General Revenue	4,167,079	0.4802	0.4802	20,010	
	Village of Claycomo	General Revenue	111,903,334	0.3258	0.3258	364,581	
	City of Excelsior Springs	General Revenue	214,247,670	0.5728	0.5728	1,227,211	
		Hospital	214,247,670	0.1613	0.1613	345,581	
		Parks	214,247,670	0.1613	0.1613	345,581	
		Recreation	214,247,670	0.1613	0.1613	345,581	
	City of Glenaire	General Revenue	9,570,200	0.5448	0.5448	52,138	
	City of Holt	General Revenue	7,578,413	0.4242	0.4242	32,148	
	City of Kearney	General Revenue	277,654,053	0.4764	0.4764	1,322,744	
		Debt Service	277,654,053	0.4466	0.0500	138,827	
	City of Liberty	General Revenue	808,606,789	0.7408	0.7218	5,836,524	
		Parks & Recreation	808,606,789	0.1343	0.1308	1,057,658	
	City of Missouri City	General Revenue	3,021,240	0.7753	0.7753	23,424	
	City of Mosby	General Revenue	3,754,053	0.8314	0.8314	31,211	
	City of North Kansas City	General Revenue	417,724,413	0.3397	0.3397	1,419,010	
		Library	417,724,413	0.2256	0.2256	942,386	
		Parks & Recreation	417,724,413	0.1504	0.1504	628,258	
		Pension	417,724,413	0.1654	0.1654	690,916	
	Village of Oaks	Fire	3,546,203	0.3159	0.3159	11,202	2024
		General Revenue	3,546,203	0.5000	0.5000	17,731	A 2025
	Village of Oakview	Fire	8,945,539	0.1041	0.1041	9,312	
		General Revenue	8,945,539	0.3418	0.3418	30,576	
	Village of Oakwood	Fire	6,266,358	0.3000	0.3000	18,799	A 2025
		General Revenue	6,266,358	0.2244	0.2244	14,062	
		General Revenue-Temp	6,266,358	0.5000	0.2756	17,270	A 2025
	Village of Oakwood Park	General Revenue	3,560,449	0.4006	0.4006	14,263	
	City of Pleasant Valley	General Revenue	65,083,276	0.5628	0.5628	366,289	
	Village of Prathersville	General Revenue	4,233,896	0.2559	0.2559	10,835	
	City of Randolph	General Revenue	9,306,299	0.5000	0.5000	46,531	
	City of Smithville	General Revenue	276,574,984	0.3880	0.3880	1,073,111	
	Kearney Fire & Rescue Protection	Ambulance	512,358,743	0.2372	0.2372	1,215,315	
		Dispatch	512,358,743	0.0251	0.0251	128,602	
		General Revenue	512,358,743	0.5763	0.5763	2,952,723	
		Debt Service	512,358,743	0.2268	0.1355	694,246	
	Holt Community FPD	Ambulance	104,841,697	0.2655	0.2655	278,355	
		General Revenue	104,841,697	0.8894	0.8894	932,462	B
		Debt Service	104,841,697	0.2104	0.2104	220,587	
	Fishing River FPD	General Revenue	85,204,674	0.2677	0.2677	228,093	
	Historic Downtown Liberty CID	General Revenue	4,074,580	0.5000	0.5000	20,373	2046
	Clay County Public Health Center	General Revenue	6,696,638,418	0.0809	0.0809	5,417,580	
	210 Highway TDD	General Revenue	45,971,594	0.0699	0.0662	30,433	
	Kearney R-I School District	Operating Funds-Schools	556,894,971	3.4324	3.4324	19,114,863	D
		Debt Service	556,894,971	1.4700	1.1902	6,628,164	
	Smithville R-II School District	Operating Funds-Schools	416,835,439	2.8796	2.8796	12,003,193	D
		Operating Funds-Temp	416,835,439	0.6545	0.6545	2,728,188	2041
		Debt Service	416,835,439	1.2448	1.2163	5,069,969	
	Excelsior Springs 40 SD	Operating Funds-Schools	314,649,048	4.6089	4.6089	14,501,860	D
		Debt Service	314,649,048	1.8978	0.6173	1,942,329	
	Liberty 53 School District	Operating Funds-Schools	1,727,805,531	4.8800	4.8800	84,316,910	D

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Clay</u></b>	Liberty 53 School District	Debt Service	1,727,805,531	1.3114	1.0477	18,102,219	
	Missouri City 56 School District	Operating Funds-Schools	9,763,929	3.9344	3.7708	368,178	
	North Kansas City 74 SD	Operating Funds-Schools	3,442,038,703	4.3072	4.3072	148,255,491	D
		Debt Service	3,442,038,703	1.3085	1.3085	45,039,076	
	Clay County	Developmental Dis. Board	6,696,638,418	0.0970	0.0970	6,495,739	
		General Revenue	6,696,638,418	0.2134	0.0200	1,339,328	
		Mental Health	6,696,638,418	0.0809	0.0809	5,417,580	
		Parks & Recreation	6,696,638,418	0.0000	0.0000	0	
		Road & Bridge	6,696,638,418	0.0658	0.0658	4,406,388	
		Senior Services	6,696,638,418	0.0403	0.0403	2,698,745	
<b><u>Clinton</u></b>	Cameron Ambulance District	General Revenue	151,963,997	0.2089	0.0000	0	
	Tri-County Ambulance District	General Revenue	285,100,183	0.3500	0.2727	777,468	
	Cameron SRD Clinton County	Road & Bridge	125,251,498	0.2651	0.2651	332,042	
		Special Road & Bridge	125,251,498	0.3500	0.3500	438,380	2025
	Plattsburg SRD Clinton County	Road & Bridge	49,110,784	0.2739	0.2739	134,514	
		Special Road & Bridge	49,110,784	0.3500	0.3500	171,888	2026
	City of Cameron	Band	97,237,464	0.0943	0.0943	91,695	
		General Revenue	97,237,464	0.6812	0.6812	662,382	
		Library	97,237,464	0.1895	0.1895	184,265	
		Parks & Recreation	97,237,464	0.1659	0.1659	161,317	
	City of Gower	General Revenue	19,327,904	0.5765	0.5765	111,425	
	City of Lathrop	General Revenue	28,251,259	0.5712	0.5712	161,371	
		Parks & Recreation	28,251,259	0.1503	0.1503	42,462	
		Debt Service	28,251,259	0.4219	0.4219	119,192	
	City of Plattsburg	Cemetery	32,617,316	0.0187	0.0185	6,034	
		General Revenue	32,617,316	0.5742	0.5677	185,169	
		Lights	32,617,316	0.1700	0.1700	55,449	A 2027
		Parks	32,617,316	0.1391	0.1375	44,849	
		Police	32,617,316	0.2179	0.2154	70,258	
		Recreation	32,617,316	0.0482	0.0477	15,558	
	City of Trimble	General Revenue	9,890,240	0.3364	0.3364	33,271	
	Village of Turney	General Revenue	1,746,054	0.4223	0.4223	7,374	
	Gower FPD	General Revenue	61,424,491	0.2962	0.2962	181,939	
	Lathrop Fire & Rescue	General Revenue	47,360,720	0.3704	0.3704	175,424	
	Plattsburg FPD	General Revenue	82,815,291	0.4455	0.4455	368,942	
	Cameron FPD	General Revenue	67,390,074	0.2814	0.2814	189,636	
	Clinton County Health Department	General Revenue	396,175,007	0.0906	0.0906	358,935	
	Clinton County Extension District	General Revenue	396,175,007	0.0375	0.0375	148,566	
	Cameron R-I School District	Operating Funds-Schools	160,417,860	3.3587	3.3587	5,387,955	D
		Debt Service	160,417,860	1.0276	0.9900	1,588,137	
	Lathrop R-II School District	Operating Funds-Schools	85,491,903	4.6200	4.6200	3,949,726	BD
		Debt Service	85,491,903	0.8195	0.7425	634,777	
	Clinton County R-III SD	Operating Funds-Schools	103,026,999	3.8211	3.8211	3,936,765	D
		Debt Service	103,026,999	1.0875	1.0000	1,030,270	
	Clinton County	Common Road District	259,711,161	0.2729	0.2729	708,752	
		Developmental Dis. Board	396,175,007	0.0906	0.0906	358,935	
		General Revenue	396,175,037	0.3519	0.2472	979,345	
		Special Road & Bridge	259,711,161	0.3500	0.3500	908,989	2026
<b><u>Cole</u></b>	Village of Centertown	General Revenue	4,973,638	0.7258	0.7258	36,099	
	City of Jefferson City	Firemen Retirement	1,002,191,400	0.0967	0.0961	963,106	
		General Revenue	1,002,191,400	0.4626	0.4600	4,610,080	
	City of Lohman	General Revenue	2,300,661	0.3426	0.3426	7,882	
	City of Russellville	General Revenue	8,434,903	0.8258	0.8258	69,655	
	City of Taos	General Revenue	23,098,177	0.2805	0.2805	64,790	
	Jefferson City-Cole County PLD	General Revenue	1,663,376,747	0.2000	0.2000	3,326,753	
	Cole County FPD	General Revenue	240,486,504	0.5700	0.5700	1,370,773	
	Regional West FPD	General Revenue	238,208,765	0.2984	0.2984	710,815	
	Osage FPD	General Revenue	169,918,168	0.3000	0.3000	509,755	
	Russellville-Lohman FPD	General Revenue	64,298,875	0.5556	0.5556	357,245	
	Cole County R-I School District	Operating Funds-Schools	68,214,822	3.7600	3.7600	2,564,877	D
		Debt Service	68,214,822	1.4852	0.9500	648,041	
	Cole County R-II School District	Operating Funds-Schools	140,874,315	3.3500	3.3500	4,719,290	BD
		Debt Service	140,874,315	1.5362	1.2100	1,704,579	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year		
<b><u>Cole</u></b>	Cole County R-V School District	Operating Funds-Schools	86,312,209	4.1088	4.1088	3,546,396	BD		
		Debt Service	86,312,209	0.3566	0.2383	205,682			
	Jefferson City School District	Operating Funds-Schools	1,498,894,886	4.2142	3.8565	57,804,881			
		Debt Service	1,498,894,886	0.9619	0.9028	13,532,023			
	Cole County	Developmental Dis. Board	1,663,376,747	0.0928	0.0928	1,543,614			
		General Revenue	1,663,376,747	0.3462	0.0462	768,480			
		Road & Bridge	1,663,376,747	0.2783	0.2783	4,629,177			
	<b><u>Cooper</u></b>	Cooper County NHD	General Revenue	55,414,645	0.1446	0.1446	80,130		
		City of Blackwater	General Revenue	2,076,108	1.0000	1.0000	20,761		
City of Boonville		General Revenue	120,382,029	0.7035	0.7035	846,888			
City of Bunceton		General Revenue	2,358,674	1.0000	1.0000	23,587			
City of Otterville		General Revenue	3,775,499	0.9296	0.9296	35,097			
		Debt Service	3,775,499	2.0716	2.0716	78,213			
City of Pilot Grove		General Revenue	6,542,788	0.7759	0.7759	50,765			
City of Prairie Home		General Revenue	3,154,806	0.9118	0.9118	28,766			
Village of Wooldridge		General Revenue	324,048	0.5903	0.5903	1,913			
Cooper County FPD		General Revenue	109,440,360	0.4687	0.4687	512,947			
		Debt Service	109,440,360	0.3600	0.3600	393,985			
Otterville FPD		General Revenue	19,407,857	0.3948	0.3948	76,622			
Prairie Home Rural FPD		General Revenue	17,404,050	0.2470	0.2470	42,988			
Blackwater Volunteer Rural FPD		General Revenue	27,675,538	0.2378	0.2378	65,812			
Pilot Grove Area FPD		General Revenue	28,624,970	0.2959	0.2959	84,701			
		Debt Service	28,624,970	0.3342	0.2500	71,562			
Cooper County Public Health Center		General Revenue	324,355,967	0.1965	0.1965	637,359			
Blackwater R-II School District		Operating Funds-Schools	13,439,296	4.5923	4.5923	617,173	D		
Cooper County R-IV School District		Operating Funds-Schools	12,826,482	4.4857	4.4857	575,358	D		
Prairie Home R-V School District		Operating Funds-Schools	20,011,374	4.3757	4.3757	875,638	D		
		Debt Service	20,011,374	0.4837	0.4664	93,333			
Otterville R-VI School District		Operating Funds-Schools	21,018,925	3.6108	3.6108	758,951	D		
		Debt Service	21,018,925	0.7999	0.6700	140,827			
Pilot Grove C-4 School District		Operating Funds-Schools	27,080,290	3.2064	3.2064	868,302	D		
		Operating Funds-Temp	27,080,290	0.6927	0.6927	187,585	2026		
		Debt Service	27,080,290	0.8919	0.7173	194,247			
Boonville R-I School District		Operating Funds-Schools	184,913,998	3.8650	3.8650	7,146,926	D		
		Debt Service	184,913,998	1.4224	1.0699	1,978,395			
Cooper County		Developmental Dis. Board	324,355,967	0.1964	0.1964	637,035			
		General Revenue	324,355,967	0.4254	0.2501	811,214			
		Road & Bridge	324,355,967	0.3139	0.3139	1,018,153			
<b><u>Crawford</u></b>	North Crawford Ambulance District	General Revenue	256,289,238	0.2761	0.1091	279,612			
	Steelville Ambulance District	General Revenue	100,917,132	0.3204	0.1860	187,706			
	City of Bourbon	General Revenue	11,876,889	0.8301	0.8301	98,590			
		Parks & Recreation	11,876,889	0.0965	0.0965	11,461			
		Police	11,876,889	0.3937	0.3937	46,759			
	Village of Leasburg	General Revenue	2,332,697	0.5000	0.5000	11,663			
	City of Steelville	General Revenue	18,532,544	0.5629	0.5629	104,320			
	Crawford County Library District	General Revenue	368,258,863	0.2000	0.2000	736,518			
	Bourbon FPD	General Revenue	64,227,982	0.2640	0.1430	91,846			
	Steelville FPD	General Revenue	104,899,325	0.3000	0.3000	314,698			
	Cuba Community FPD	Fire	152,384,517	0.2937	0.2937	447,553			
	Crawford County R-I SD	Operating Funds-Schools	86,288,797	3.1530	3.1530	2,720,686		D	
		Debt Service	86,288,797	1.5640	0.9350	806,800			
	Crawford County R-II SD	Operating Funds-Schools	153,035,699	3.0934	2.7500	4,208,482		E	
		Debt Service	153,035,699	0.6495	0.5600	857,000			
	Steelville R-III School District	Operating Funds-Schools	81,898,392	3.2942	3.2942	2,697,897		D	
		Debt Service	81,898,392	1.0220	0.7700	630,618			
	Crawford County	Developmental Dis. Board	389,377,970	0.0966	0.0966	376,139			
		General Revenue	389,377,970	0.0000	0.0000	0			
		Road & Bridge	389,377,970	0.2103	0.2103	818,862			
		Senior Services	389,377,970	0.0481	0.0481	187,291			
	<b><u>Dade</u></b>	Good Shepherd NHD	General Revenue	45,897,185	0.1555	0.1555		71,370	
		Village of Dadeville	General Revenue	2,021,781	0.4500	0.4500		9,098	
		City of Everton	General Revenue	2,288,821	0.9947	0.9947		22,767	
			Parks & Recreation	2,288,821	0.0995	0.0995		2,277	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Dade</u></b>	City of Greenfield	General Revenue	17,906,093	0.4712	0.4712	84,374	
		Parks & Recreation	17,906,093	0.0000	0.0000	0	
		Streets	17,906,093	0.1906	0.1906	34,129	
	Village of South Greenfield	General Revenue	1,090,227	0.4359	0.4359	4,752	
	City of Lockwood	General Revenue	9,899,310	0.5758	0.5758	57,000	
		Library	9,899,310	0.1823	0.1823	18,046	
		Parks & Recreation	9,899,310	0.1535	0.1535	15,195	
		Debt Service	9,899,310	0.9190	0.9190	90,975	
	Dade County Library District	General Revenue	151,325,354	0.0941	0.0941	142,397	
	Dadeville Rural FPD	General Revenue	15,701,101	0.1836	0.1836	28,827	
	Dade County R-IV Rural FPD	General Revenue	61,170,643	0.1937	0.1937	118,488	
	Lockwood FPD	General Revenue	51,720,923	0.1984	0.1984	102,614	
	Dade County Health Department	General Revenue	160,706,738	0.0931	0.0931	149,618	
	Lockwood R-I School District	Operating Funds-Schools	46,883,479	3.4800	3.4800	1,631,545	D
		Debt Service	46,883,479	0.6923	0.6000	281,301	
	Dadeville R-II School District	Operating Funds-Schools	15,193,616	3.4671	3.4300	521,141	D
		Debt Service	15,193,616	1.0616	0.9900	150,417	
	Everton R-III School District	Operating Funds-Schools	14,853,191	4.1043	4.0721	604,837	D
		Debt Service	14,853,191	0.6759	0.5500	81,693	
	Greenfield R-IV School District	Operating Funds-Schools	52,484,241	3.7500	3.5714	1,874,422	D
		Debt Service	52,484,241	0.6002	0.5858	307,453	
	Dade County	General Revenue	160,706,738	0.3454	0.2400	385,696	
		Road & Bridge	160,706,738	0.5000	0.5000	803,534	
<b><u>Dallas</u></b>	City of Buffalo	General Revenue	39,129,761	0.5895	0.5895	230,670	
	City of Urbana	General Revenue	4,053,048	0.7269	0.7269	29,462	
	Dallas County Library District	General Revenue	229,282,397	0.0928	0.0928	212,774	
	Southern Dallas County FPD	General Revenue	37,464,173	0.3760	0.3760	140,865	
	Elkland FPD	General Revenue	22,091,264	0.2737	0.2737	60,464	
	Dallas County Health Department	General Revenue	229,282,397	0.0933	0.0933	213,920	
	Dallas County R-I School District	Operating Funds-Schools	163,816,498	3.3500	3.3500	5,487,853	D
		Operating Funds-Temp	163,816,498	0.4600	0.4600	753,556	2044
	Dallas County	General Revenue	229,282,397	0.3517	0.1482	339,797	
		Road & Bridge	229,282,397	0.2614	0.2614	599,344	
		Senior Services	229,282,397	0.0500	0.0500	114,641	
<b><u>Daviess</u></b>	Community Ambulance District	General Revenue	149,598,899	0.3499	0.3499	523,447	
		General Revenue	1,437,963	0.1531	0.1531	2,202	
	West Fork of Big Creek WSD	Road & Bridge	16,139,771	0.3961	0.3961	63,930	
		Special Road & Bridge	16,139,771	0.2500	0.2500	40,349	2024
	Lock Springs SRD Daviess County	Road & Bridge	6,214,684	0.3165	0.3165	19,669	
		Special Road & Bridge	6,214,684	0.3483	0.3483	21,646	2024
	Daviess County SRD 1	Road & Bridge	31,493,257	0.2143	0.2143	67,490	
		Special Road & Bridge	31,493,257	0.0035	0.0035	1,102	A 2027
	Village of Altamont	General Revenue	1,264,614	0.5840	0.5840	7,385	
	City of Coffey	General Revenue	519,864	1.0000	1.0000	5,199	
	City of Gallatin	Band	16,613,470	0.0200	0.0200	3,323	
		General Revenue	16,613,470	0.6546	0.6546	108,752	
		Parks & Recreation	16,613,470	0.2328	0.2328	38,676	
		Parks & Recreation	4,693,583	0.1792	0.1792	8,411	
	Village of Jameson	General Revenue	557,820	0.5000	0.5000	2,789	
		General Revenue-Temp	557,820	0.2000	0.2000	1,116	2025
	Village of Lock Springs	General Revenue	554,215	0.4325	0.4325	2,397	
	City of Pattonsburg	General Revenue	2,535,357	1.0000	1.0000	25,354	
	Village of Winston	General Revenue	1,712,840	0.4464	0.4464	7,646	
		Streets	1,712,840	0.3000	0.3000	5,139	2025
	Daviess County Library District	General Revenue	170,824,391	0.1853	0.1853	316,538	
	Benton Township Daviess County	General Revenue	8,413,179	0.1000	0.1000	8,413	
		Road & Bridge	8,413,179	0.5000	0.5000	42,066	
	Colfax Township Daviess County	General Revenue	9,294,370	0.1000	0.1000	9,294	
		Road & Bridge	9,294,370	0.5000	0.5000	46,472	
		Special Road & Bridge	9,294,370	0.2500	0.2500	23,236	2024
		General Revenue	7,098,497	0.1000	0.1000	7,098	
	Grand River Township Daviess County	Road & Bridge	7,098,497	0.5000	0.5000	35,492	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Daviess</u></b>	Grand River Township Daviess County	Special Road & Bridge	7,098,497	0.3500	0.3500	24,845	2024
	Harrison Township Daviess County	General Revenue	5,669,155	0.0779	0.0779	4,416	
		Road & Bridge	5,669,155	0.3851	0.3851	21,832	
		Special Road & Bridge	5,669,155	0.3495	0.3495	19,814	2024
	Jackson Township Daviess County	General Revenue	16,485,021	0.0921	0.0921	15,183	
		Road & Bridge	16,485,021	0.3620	0.3620	59,676	
		Special Road & Bridge	16,485,021	0.2534	0.2534	41,773	2024
	Jamesport Township Daviess County	General Revenue	16,138,852	0.0939	0.0939	15,154	
	Jefferson Township Daviess County	General Revenue	7,841,524	0.0998	0.0998	7,826	
		Road & Bridge	7,841,524	0.4749	0.4749	37,239	
		Special Road & Bridge	7,841,524	0.3500	0.3500	27,445	2024
	Liberty Township Daviess County	General Revenue	39,382,699	0.0652	0.0652	25,678	
		Road & Bridge	39,109,304	0.1179	0.1179	46,110	
	Lincoln Township Daviess County	General Revenue	5,706,395	0.1000	0.1000	5,706	
		Road & Bridge	5,706,395	0.5000	0.5000	28,532	
		Special Road & Bridge	5,706,395	0.3500	0.3500	19,972	2024
	Marion Township Daviess County	General Revenue	6,472,035	0.0829	0.0829	5,365	
		Road & Bridge	6,472,035	0.5000	0.5000	32,360	
		Special Road & Bridge	6,472,035	0.3500	0.3500	22,652	2024
	Monroe Township Daviess County	General Revenue	4,386,565	0.1000	0.1000	4,387	
		Road & Bridge	4,386,565	0.5000	0.5000	21,933	
		Special Road & Bridge	4,386,565	0.3500	0.3500	15,353	2024
	Salem Township Daviess County	General Revenue	8,754,860	0.1000	0.1000	8,755	
		Road & Bridge	8,754,860	0.5000	0.5000	43,774	
		Special Road & Bridge	8,754,860	0.3500	0.3500	30,642	2024
	Sheridan Township Daviess County	General Revenue	7,128,688	0.1000	0.1000	7,129	
		Road & Bridge	7,128,688	0.4763	0.4763	33,954	
		Special Road & Bridge	7,128,688	0.3500	0.3500	24,950	2024
	Union Township Daviess County	General Revenue	23,934,988	0.0533	0.0533	12,757	
		Road & Bridge	23,934,988	0.4056	0.4056	97,080	
	Washington Township Daviess County	General Revenue	4,119,058	0.1000	0.1000	4,119	
		Road & Bridge	4,119,058	0.5000	0.5000	20,595	
		Special Road & Bridge	4,119,058	0.3500	0.3500	14,417	2024
	K.A.W. FPD	General Revenue	40,437,549	0.4844	0.4844	195,879	
	Jameson FPD	General Revenue	8,261,180	0.3000	0.3000	24,784	
	Coffey FPD	General Revenue	6,344,947	0.3000	0.3000	19,035	
	Pattonsburg Rescue & FPD	General Revenue	18,166,798	0.3000	0.3000	54,500	
	Gallatin FPD	General Revenue	35,979,196	0.3000	0.3000	107,938	
	Daviess County Health Department	General Revenue	170,824,391	0.2428	0.2428	414,762	
	Pattonsburg R-II School District	Operating Funds-Schools	18,913,051	4.7900	4.7900	905,935	D
		Debt Service	18,913,051	0.6001	0.5623	106,348	
	Winston R-VI School District	Operating Funds-Schools	31,312,967	3.0387	3.0387	951,507	D
		Operating Funds-Temp	31,312,967	1.2400	1.2400	388,281	2035
	North Daviess R-III School District	Operating Funds-Schools	14,290,569	5.3773	5.3750	768,118	D
	Gallatin R-V School District	Operating Funds-Schools	55,239,739	4.5044	4.5044	2,488,219	D
	Tri-County R-VII School District	Operating Funds-Schools	27,989,060	4.3911	4.3911	1,229,028	D
		Operating Funds-Temp	27,989,060	0.2500	0.2500	69,973	2033
	Daviess County	Developmental Dis. Board	170,824,391	0.0930	0.0930	158,867	
		General Revenue	170,824,391	0.3604	0.3604	615,651	
		Senior Services	170,824,391	0.0500	0.0500	85,412	
<b><u>DeKalb</u></b>	DeKalb-Clinton County Ambulance District 1	General Revenue	146,430,747	0.3000	0.3000	439,292	
	Grindstone-Lost-Muddy-Creek WSD	General Revenue	53,939,017	0.1266	0.1266	68,287	
	Village of Amity	General Revenue	344,429	0.5000	0.5000	1,722	
	City of Clarksdale	General Revenue	1,823,894	0.7656	0.7656	13,964	
		Lights	1,823,894	0.2393	0.2393	4,365	
		Streets	1,823,894	0.2632	0.2632	4,800	
	City of Maysville	General Revenue	10,596,039	0.9056	0.9056	95,958	
		Streets	10,596,039	0.5000	0.5000	52,980	2024
	City of Stewartsville	General Revenue	7,987,186	0.5561	0.5561	44,417	
		Lights	7,987,186	0.2782	0.2782	22,220	
		Streets	7,987,186	0.1800	0.1800	14,377	
	City of Union Star	General Revenue	2,619,954	0.5288	0.5288	13,854	
		Lights	2,619,954	0.2360	0.2360	6,183	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>DeKalb</u></b>	City of Union Star	Streets	2,619,954	0.4067	0.4067	10,655	
		Debt Service	2,619,954	0.1257	0.0000	0	
	Village of Weatherby	General Revenue	549,960	0.4937	0.4937	2,715	
	City of Osborn	General Revenue	4,565,128	0.8025	0.8025	36,635	
	Adams Township DeKalb County	General Revenue	11,236,726	0.0992	0.0992	11,147	
		Road & Bridge	11,236,726	0.4117	0.4117	46,262	
		Special Road & Bridge	11,236,726	0.1421	0.1421	15,967	2026
	Camden Township DeKalb County	General Revenue	30,784,569	0.1000	0.1000	30,785	
		Road & Bridge	30,784,569	0.3757	0.3757	115,658	
	Colfax Township DeKalb County	General Revenue	29,013,845	0.1000	0.1000	29,014	
		Road & Bridge	29,013,845	0.4633	0.4633	134,421	
	Dallas Township DeKalb County	Special Road & Bridge	29,013,845	0.3500	0.3500	101,548	A 2027
		General Revenue	6,748,930	0.0965	0.0965	6,513	
		Road & Bridge	6,748,930	0.4156	0.4156	28,049	
	Grand River Township DeKalb County	Special Road & Bridge	6,748,930	0.3375	0.3375	22,778	2025
		General Revenue	58,359,562	0.1000	0.1000	58,360	
		Road & Bridge	58,359,562	0.4554	0.4554	265,769	
	Grant Township DeKalb County	General Revenue	8,466,742	0.0996	0.0996	8,433	
		Road & Bridge	8,466,742	0.4980	0.4980	42,164	
		Special Road & Bridge	8,466,742	0.3500	0.3500	29,634	A 2027
	Polk Township DeKalb County	General Revenue	38,369,042	0.1000	0.1000	38,369	
		Road & Bridge	38,369,042	0.4618	0.4618	177,188	
	Sherman Township DeKalb County	General Revenue	26,106,327	0.0629	0.0629	16,421	
		Road & Bridge	26,106,327	0.2563	0.2563	66,911	
		Special Road & Bridge	26,106,327	0.3500	0.3500	91,372	A 2027
	Washington Township DeKalb County	General Revenue	31,131,897	0.0773	0.0773	24,065	
		Road & Bridge	31,131,897	0.2922	0.2922	90,967	
		General Revenue	28,953,254	0.2159	0.2159	62,510	
	Osborn FPD	General Revenue	36,436,310	0.2430	0.2430	88,540	
	Central DeKalb County FPD	General Revenue	62,107,000	0.2603	0.2603	161,665	
	Clarksdale FPD	General Revenue	21,190,791	0.3171	0.3171	67,196	
	Union Star FPD	General Revenue	36,700,733	0.2754	0.2754	101,074	
	Osborn R-O School District	Operating Funds-Schools	22,600,756	4.8000	4.8000	1,084,836	D
		Debt Service	22,600,756	0.7046	0.4600	103,963	
	Maysville R-I School District	Operating Funds-Schools	79,292,672	4.0577	4.0577	3,217,459	D
	Union Star R-II School District	Operating Funds-Schools	30,602,685	5.2002	5.1002	1,560,798	D
	Stewartsville C-2 School District	Operating Funds-Schools	22,890,545	4.8869	4.8869	1,118,638	D
		Debt Service	22,890,545	0.5654	0.5015	114,796	
	DeKalb County	Developmental Dis. Board	240,241,840	0.0885	0.0885	212,614	
		General Revenue	240,241,840	0.3730	0.1232	295,978	
		Senior Services	240,241,840	0.0295	0.0295	70,871	
<b><u>Dent</u></b>	Salem Memorial Hospital District	General Revenue	278,613,818	0.2400	0.2400	668,673	
	City of Salem	General Revenue	53,860,766	0.6750	0.6750	363,560	
		Library	53,860,766	0.3000	0.3000	161,582	
	Dent County FPD	General Revenue	126,440,787	0.2377	0.2377	300,550	
	Dent County Health Center	General Revenue	209,159,955	0.0959	0.0959	200,584	
	Salem R-80 School District	Operating Funds-Schools	79,253,920	2.7500	2.7500	2,179,483	D
		Debt Service	79,253,920	0.5172	0.4500	356,643	
	Oak Hill R-I School District	Operating Funds-Schools	18,627,016	3.1581	3.1581	588,260	D
		Operating Funds-Temp	18,627,016	0.3690	0.3690	68,734	2026
	Green Forest R-II School District	Operating Funds-Schools	26,405,350	2.7500	2.7500	726,147	D
	Dent-Phelps R-III School District	Operating Funds-Schools	42,298,577	2.8024	2.7500	1,163,211	D
	North Wood R-IV School District	Operating Funds-Schools	34,899,350	3.2185	3.2185	1,123,236	D
	Dent County	Developmental Dis. Board	209,159,955	0.1341	0.1341	280,483	
		General Revenue	209,159,955	0.3038	0.0171	35,766	
		Road & Bridge	209,159,955	0.2550	0.2550	533,358	
		Senior Services	209,159,955	0.0480	0.0480	100,397	
<b><u>Douglas</u></b>	Ava Ambulance District	General Revenue	143,148,547	0.1118	0.0000	0	
	Douglas County Library District	General Revenue	195,705,207	0.0795	0.0795	155,586	
	Douglas County Health Department	General Revenue	195,705,207	0.1944	0.1944	380,451	
	Skyline R-II School District	Operating Funds-Schools	14,257,035	3.2615	3.2596	464,722	D
	Plainview R-VIII School District	Operating Funds-Schools	10,511,057	2.7500	2.7500	289,054	D
	Ava R-I School District	Operating Funds-Schools	132,286,843	2.7500	2.7500	3,637,888	D

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Douglas</u></b>	Douglas County	Developmental Dis. Board	195,705,207	0.0795	0.0795	155,586	
		General Revenue	195,705,207	0.2874	0.1175	229,954	
		Road & Bridge	195,705,207	0.2080	0.2080	407,067	
<b><u>Dunklin</u></b>	City of Arbyrd	General Revenue	3,165,709	1.0000	1.0000	31,657	
		Streets	2,771,190	0.7710	0.7710	21,366	
	City of Cardwell	General Revenue	2,771,190	0.2000	0.2000	5,542	
		General Revenue	6,322,108	0.7630	0.7630	48,238	
	City of Clarkton	General Revenue	4,119,114	0.8235	0.8235	33,921	
	City of Holcomb	General Revenue	4,146,197	0.9814	0.9814	40,691	
	City of Hornersville	General Revenue	34,105,531	0.7983	0.7983	272,264	
	City of Malden	General Revenue	11,833,437	0.6546	0.6546	77,462	
	City of Senath	Health	11,833,437	0.1149	0.1149	13,597	
	Buffalo Township Dunklin County	General Revenue	10,714,816	0.1000	0.1000	10,715	
		Road & Bridge	10,714,816	0.3417	0.3417	36,613	
	Clay Township Dunklin County	General Revenue	21,422,481	0.1000	0.1000	21,422	
		Road & Bridge	21,422,481	0.3500	0.3500	74,979	
	Cotton Hill Township Dunklin County	General Revenue	54,948,094	0.1000	0.1000	54,948	
		Road & Bridge	54,948,094	0.3230	0.3230	177,482	
	Freeborn Township Dunklin County	General Revenue	14,337,306	0.1000	0.1000	14,337	
		Road & Bridge	14,337,306	0.2910	0.2910	41,722	
	Holcomb Township Dunklin County	General Revenue	13,599,040	0.1000	0.1000	13,599	
		Road & Bridge	13,599,040	0.2929	0.2929	39,832	
	Independence Township Dunklin County	General Revenue	127,906,121	0.1000	0.1000	127,906	
		Road & Bridge	127,906,121	0.2828	0.2828	361,719	
	Salem Township Dunklin County	General Revenue	31,726,819	0.1000	0.1000	31,727	
		Road & Bridge	31,726,819	0.3379	0.3379	107,205	
	Union Township Dunklin County	General Revenue	61,914,970	0.1000	0.1000	61,915	
		Road & Bridge	61,914,970	0.4389	0.4389	271,745	
	Dunklin County Health Department	General Revenue	336,569,647	0.1000	0.1000	336,570	
	Malden R-I School District	Operating Funds-Schools	53,125,260	3.0211	3.0211	1,604,967	D
		Debt Service	53,125,260	0.6581	0.6581	349,617	
	Campbell R-II School District	Operating Funds-Schools	49,399,062	3.5385	3.2722	1,616,436	D
		Debt Service	49,399,062	0.8484	0.7635	377,162	
	Holcomb R-III School District	Operating Funds-Schools	26,114,188	3.3000	3.3000	861,768	D
		Debt Service	26,114,188	0.8494	0.7405	193,376	
	Clarkton C-4 School District	Operating Funds-Schools	15,109,207	3.6860	3.6860	556,925	D
		Debt Service	15,109,207	0.7088	0.7000	105,764	
	Senath-Hornersville C-8 SD	Operating Funds-Schools	58,134,823	3.7500	3.6121	2,099,888	D
	Southland C-9 School District	Operating Funds-Schools	16,213,880	4.0374	4.0374	654,619	D
	Kennett 39 School District	Operating Funds-Schools	100,644,011	3.7578	3.7578	3,782,001	D
		Debt Service	100,644,011	1.1706	1.0300	1,036,633	
	Dunklin County	Ambulance	336,569,647	0.1500	0.1500	504,854	
		Developmental Dis. Board	336,569,647	0.1000	0.1000	336,570	
		General Revenue	336,569,647	0.0000	0.0000	0	
		Johnson Grass	336,569,647	0.0500	0.0150	50,485	
		Library	336,569,647	0.2500	0.2500	841,424	
<b><u>Franklin</u></b>	Gerald Ambulance District	General Revenue	160,251,453	0.5770	0.5108	818,564	B
	Meramec Ambulance District	Dispatch	698,185,520	0.0287	0.0287	200,379	
		General Revenue	698,185,520	0.4004	0.3222	2,249,554	
	St. Clair Ambulance District	General Revenue	289,625,992	0.3256	0.2293	664,112	
	Union Ambulance District	General Revenue	476,573,338	0.1670	0.0097	46,228	
	Washington Area Ambulance District	General Revenue	636,858,610	0.1586	0.0000	0	
	New Haven Ambulance District	General Revenue	129,564,724	0.5279	0.4535	587,576	B
	City of Berger	General Revenue	2,548,899	0.8271	0.8271	21,082	
	City of Gerald	General Revenue	21,081,000	0.7622	0.7284	153,554	
		Parks & Recreation	21,081,000	0.2331	0.2218	46,758	
	Village of Leslie	General Revenue	1,500,801	0.4483	0.4483	6,728	
	City of New Haven	General Revenue	45,677,102	0.7452	0.7452	340,386	
		Parks & Recreation	45,677,102	0.1800	0.1800	82,219	
		Debt Service	45,677,102	0.3325	0.3325	151,876	
	Village of Oak Grove	General Revenue	11,141,584	0.1557	0.1557	17,347	
	City of Pacific	General Revenue	181,326,824	0.4038	0.4038	732,198	
	Village of Parkway	General Revenue	9,206,106	0.2480	0.2480	22,831	



Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Franklin</u></b>	City of St. Clair	General Revenue	88,852,219	0.5226	0.5226	464,342	
		Parks & Recreation	88,852,219	0.1631	0.1631	144,918	
	City of Sullivan	General Revenue	101,873,147	0.3988	0.3988	406,270	
	City of Union	General Revenue	260,120,639	0.5555	0.5555	1,444,970	
		Parks & Recreation	260,120,639	0.1337	0.1337	347,781	
	City of Washington	General Revenue	434,509,609	0.5687	0.5687	2,471,056	
	Village of Miramigoua Park	General Revenue	1,227,722	0.4650	0.4608	5,657	
	Washington Public Library District	General Revenue	167,549,892	0.1949	0.1949	326,555	
	Scenic Regional Library District	General Revenue	3,474,877,547	0.1908	0.1908	6,630,066	
	Beaufort-Leslie FPD	General Revenue	80,156,353	0.6708	0.6708	537,689	B
	Boles FPD	General Revenue	346,678,267	1.1911	1.1911	4,129,285	B
		Debt Service	346,678,267	0.2963	0.1950	676,023	
	Pacific FPD	General Revenue	337,958,087	0.9396	0.9396	3,175,454	
		Joint Dispatch	337,958,087	0.0459	0.0459	155,123	
		Pension	337,958,087	0.0459	0.0459	155,123	
		Debt Service	337,958,087	0.1384	0.0700	236,571	
	St. Clair FPD	General Revenue	303,045,557	0.5629	0.4711	1,427,648	
	Sullivan FPD	General Revenue	258,235,870	0.3840	0.1090	281,477	
		Debt Service	258,235,870	0.1047	0.1047	270,373	
	Union FPD	General Revenue	464,604,905	0.5836	0.4233	1,966,673	
	Gerald-Rosebud FPD	General Revenue	95,179,887	0.5371	0.5371	511,211	B
	New Haven-Berger FPD	General Revenue	136,561,231	0.2335	0.2335	318,870	
	Washington Community FPD	General Revenue	210,662,564	0.2857	0.2857	601,863	
	St. Clair Sewer District	General Revenue	11,076,096	0.2991	0.2991	33,129	
	Sylvan Manor Sunset Acres SwrD	General Revenue	2,084,607	1.1225	1.1225	23,400	
	Calvey Creek Sewer District	General Revenue	27,328,618	0.3314	0.3314	90,567	
	East Central College	General Revenue	2,291,447,505	0.3482	0.3482	7,978,820	
		Debt Service	2,291,447,505	0.1575	0.0990	2,268,533	
	Franklin County R-II SD	Operating Funds-Schools	35,889,492	4.0500	4.0500	1,453,524	D
	Meramec Valley R-III SD	Operating Funds-Schools	453,150,350	3.8662	3.8662	17,519,699	E
		Debt Service	453,150,350	1.0539	0.9500	4,304,928	
	Union R-XI School District	Operating Funds-Schools	431,276,741	2.8613	2.7900	12,032,621	E
		Debt Service	431,276,741	1.0848	1.0500	4,528,406	
	Lonedell R-XIV School District	Operating Funds-Schools	49,904,971	3.3704	3.3704	1,681,997	D
		Debt Service	49,904,971	0.5736	0.5713	285,107	
	Spring Bluff R-XV School District	Operating Funds-Schools	36,383,307	3.3312	3.3169	1,206,798	D
		Debt Service	36,383,307	1.4072	0.6882	250,390	
	Strain-Japan R-XVI School District	Operating Funds-Schools	15,700,706	3.7451	3.7451	588,007	D
	St. Clair R-XIII School District	Operating Funds-Schools	200,289,835	3.0671	3.0671	6,143,090	D
		Debt Service	200,289,835	0.6962	0.6200	1,241,797	
	Sullivan C-2 School District	Operating Funds-Schools	208,949,662	3.0266	3.0266	6,324,070	D
		Debt Service	208,949,662	3.4609	1.1065	2,312,028	
	New Haven School District	Operating Funds-Schools	46,262,608	3.9771	3.9444	1,824,782	D
		Debt Service	46,262,608	1.0947	0.7500	346,970	
	Washington School District	Operating Funds-Schools	1,014,274,119	3.5727	3.5727	36,236,971	D
		Debt Service	1,014,274,119	0.4704	0.4700	4,767,088	
	Franklin County	Developmental Dis. Board	2,520,514,623	0.0930	0.0930	2,344,079	
		General Revenue	2,520,514,623	0.2770	0.1028	2,591,089	
		Road & Bridge	2,520,514,623	0.2005	0.2005	5,053,632	
<b><u>Gasconade</u></b>	Owensville Ambulance District	General Revenue	120,001,357	0.3111	0.0739	88,681	
	Hermann Area Ambulance District	General Revenue	178,907,746	0.2800	0.1387	248,145	
	Hermann Area Hospital District	General Revenue	169,761,062	0.9684	0.9684	1,643,966	
	Gasconade Manor NHD	General Revenue	181,754,944	0.1194	0.1194	217,015	
	Morrison Levee District	General Revenue	53,980	1.0000	1.0000	540	
	Morrison SRD 4 Gasconade County	Road & Bridge	7,342,022	0.2494	0.2494	18,311	
	City of Bland	General Revenue	3,888,076	0.9984	0.9984	38,819	
		Parks & Recreation	3,888,076	0.2672	0.2672	10,389	
		Debt Service	3,888,076	3.0774	3.0774	119,652	
	City of Gasconade	General Revenue	1,727,108	0.6904	0.6904	11,924	
	City of Hermann	Band	46,418,139	0.0103	0.0103	4,781	
		General Revenue	46,418,139	0.3656	0.3656	169,705	
		Parks & Recreation	46,418,139	0.0095	0.0095	4,410	
	City of Morrison	General Revenue	1,488,632	0.5978	0.5978	8,899	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Gasconade</u></b>	City of Owensville	General Revenue	44,622,931	0.3406	0.3406	151,986	
		Debt Service	44,622,931	0.3960	0.3960	176,707	
	City of Rosebud	General Revenue	6,415,708	0.4084	0.4084	26,202	
		General Revenue	31,762,454	0.2033	0.2033	64,573	
	Gasconade County Health Department	General Revenue	305,060,068	0.0921	0.0921	280,960	
	Gasconade County R-II SD	Operating Funds-Schools	202,311,152	3.3086	3.1800	6,433,495	E
		Debt Service	202,311,152	0.8368	0.6700	1,355,485	
	Gasconade County R-I SD	Operating Funds-Schools	149,530,739	3.6861	3.6861	5,511,853	BD
		Debt Service	149,530,739	0.6146	0.6030	901,670	
	Gasconade County	Common Road District	296,904,826	0.2541	0.2541	754,435	
		Developmental Dis. Board	305,060,068	0.0921	0.0921	280,960	
		General Revenue	305,060,068	0.3470	0.1408	429,525	
		Mental Health	305,060,068	0.0762	0.0762	232,456	
<b><u>Gentry</u></b>	Grand River Regional AD	General Revenue	199,299,996	0.9000	0.9000	1,793,700	B
		General Revenue	19,867,488	0.6879	0.6879	136,668	
	City of Albany	Health	19,867,488	0.1918	0.1918	38,106	
		Library	19,867,488	0.6100	0.6100	121,192	
		Parks & Recreation	19,867,488	0.3047	0.3047	60,536	
		General Revenue	403,814	0.5000	0.5000	2,019	
	Village of Darlington	General Revenue	430,841	0.4830	0.4830	2,081	
		General Revenue	9,666,646	0.7353	0.7353	71,079	
	City of King City	Health	9,666,646	0.1812	0.1812	17,516	
		Parks & Recreation	9,666,646	0.1812	0.1812	17,516	
		Police	9,666,646	0.1500	0.1500	14,500	2025
		General Revenue	648,479	0.6926	0.6926	4,491	
	City of Stanberry	General Revenue	14,374,190	0.7032	0.7032	101,079	
		Parks & Recreation	14,374,190	0.1700	0.1700	24,436	
		Streets	14,374,190	0.4000	0.4000	57,497	
		General Revenue	102,810,306	0.3000	0.3000	308,431	
	Athens Township Gentry County	General Revenue	30,680,784	0.1000	0.1000	30,681	
		Road & Bridge	30,680,784	0.4099	0.4099	125,761	
		Special Road & Bridge	30,680,784	0.2500	0.2500	76,702	A 2027
		Special Road District	30,680,784	0.2000	0.2000	61,362	2024
	Bogle Township Gentry County	General Revenue	6,846,165	0.1000	0.1000	6,846	
		Gravel	6,846,165	0.3500	0.3500	23,962	A 2027
		Gravel & Maintenance	6,846,165	0.4500	0.4500	30,808	2025
		Road & Bridge	6,846,165	0.5000	0.5000	34,231	
	Cooper Township Gentry County	Special Road & Bridge	6,846,165	0.3200	0.3200	21,908	A 2027
		General Revenue	28,886,179	0.0990	0.0990	28,597	
		Road & Bridge	28,886,179	0.4937	0.4937	142,611	
		Special Road & Bridge	28,886,179	0.1500	0.1500	43,329	A 2027
	Howard Township Gentry County	General Revenue	2,854,113	0.1000	0.1000	2,854	
		Gravel	2,854,113	0.3000	0.3000	8,562	A 2027
		Road & Bridge	2,854,113	0.5000	0.5000	14,271	
		Special Road & Bridge	2,854,113	0.3500	0.3500	9,989	A 2027
	Huggins Township Gentry County	General Revenue	4,503,749	0.1000	0.1000	4,504	
		Road & Bridge	4,503,749	0.5000	0.5000	22,519	
		Special Road & Bridge	4,503,749	0.3300	0.3300	14,862	A 2027
		General Revenue	29,236,436	0.1000	0.1000	29,236	
	Jackson Township Gentry County	Road & Bridge	29,236,436	0.4955	0.4955	144,867	
		Special Road & Bridge	29,236,436	0.1200	0.1200	35,084	A 2027
		Special Road District	29,236,436	0.2500	0.2500	73,091	2026
		General Revenue	12,935,204	0.1000	0.1000	12,935	
	Miller Township Gentry County	Road & Bridge	12,935,204	0.5000	0.5000	64,676	
		Special Road & Bridge	12,935,204	0.3500	0.3500	45,273	2026
		Special Road District	12,935,204	0.3500	0.3500	45,273	2024
		General Revenue	6,735,164	0.1000	0.1000	6,735	
	Wilson Township Gentry County	Gravel	6,735,164	0.3000	0.3000	20,205	A 2025
		Gravel & Maintenance	6,735,164	0.3000	0.3000	20,205	2025
		Gravel & Maintenance 1	6,735,164	0.3500	0.3500	23,573	A 2027
		Road & Bridge	6,735,164	0.5000	0.5000	33,676	
	Albany Community FPD	Special Road & Bridge	6,735,164	0.2900	0.2900	19,532	2024
		Fire	48,940,516	0.1500	0.1500	73,411	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Gentry</u></b>	Albany Community FPD	General Revenue	48,940,516	0.1783	0.1783	87,261	
	Stanberry Rural FPD	General Revenue	37,195,241	0.4000	0.4000	148,781	
	McFall FPD	General Revenue	5,396,367	0.3000	0.3000	16,189	
	King City FPD	General Revenue	55,540,640	0.3000	0.3000	166,622	
	King City R-I School District	Operating Funds-Schools	55,492,932	4.3600	4.0876	2,268,329	
		Debt Service	55,492,932	0.6324	0.5100	283,014	
	Stanberry R-II School District	Operating Funds-Schools	35,583,546	5.4300	5.4300	1,932,187	D
	Albany R-III School District	Operating Funds-Schools	46,407,680	4.4893	4.4893	2,083,380	D
	Gentry County	General Revenue	122,677,794	0.3652	0.3652	448,019	
		General Revenue-Temp	122,677,794	0.1900	0.1900	233,088	2026
		Senior Services	122,677,794	0.0500	0.0500	61,339	
<b><u>Greene</u></b>	City of Ash Grove	General Revenue	18,515,026	0.5286	0.5286	97,870	
	City of Battlefield	General Revenue	100,168,447	0.2786	0.2786	279,069	
	City of Fair Grove	General Revenue	25,265,546	0.4861	0.4861	122,816	
		Debt Service	25,265,546	0.1144	0.1144	28,904	
	City of Republic	General Revenue	351,685,972	0.4268	0.4268	1,500,996	
		Lights	351,685,972	0.0657	0.0657	231,058	
		Parks & Recreation	351,685,972	0.1150	0.1150	404,439	
	City of Springfield	General Revenue	3,918,674,871	0.2624	0.2624	10,282,603	2025
		Health	3,918,674,871	0.1254	0.1254	4,914,018	
		Museum	3,918,674,871	0.0385	0.0385	1,508,690	
		Parks & Recreation	3,918,674,871	0.1838	0.1838	7,202,524	
	City of Strafford	General Revenue	65,058,683	0.3370	0.3370	219,248	
	City of Walnut Grove	General Revenue	7,431,136	0.6690	0.6690	49,714	
	City of Willard	General Revenue	76,030,875	0.3380	0.3380	256,984	
		Parks & Recreation	76,030,875	0.1034	0.1034	78,616	
	Springfield-Greene County PLD	General Revenue	6,962,979,408	0.2331	0.2331	16,230,705	
	Battlefield FPD	General Revenue	836,834,304	0.7833	0.7833	6,554,923	
	Strafford FPD	General Revenue	310,602,610	0.6650	0.6650	2,065,507	
		Debt Service	310,602,610	0.2277	0.2277	707,242	
	Fair Grove FPD	General Revenue	110,516,126	0.8656	0.8656	956,628	
	Brookline FPD	General Revenue	219,360,518	0.7125	0.7125	1,562,944	
	Logan-Rogersville FPD	General Revenue	632,516,258	0.8120	0.8120	5,136,032	B
	Willard FPD	General Revenue	243,958,918	0.6775	0.6775	1,652,822	
		Debt Service	243,958,918	0.2846	0.1800	439,126	
	Walnut Grove FPD	General Revenue	58,166,494	0.2807	0.2807	163,273	
	West Republic FPD	General Revenue	45,166,636	0.2515	0.2515	113,594	
	Ebenezer FPD	General Revenue	236,234,578	0.7739	0.7739	1,828,219	
		Debt Service	236,234,578	0.3607	0.2600	614,210	
	Bois D'Arc FPD	General Revenue	40,188,495	0.4012	0.4012	161,236	
	Ash Grove FPD	General Revenue	38,405,937	0.4699	0.4699	180,469	
		Debt Service	38,405,937	0.7087	0.3800	145,943	
	Convention & Entertainment CID	General Revenue	13,828,960	3.0000	3.0000	414,869	
		Debt Service	13,828,960	27.6015	5.7658	797,350	
	Southern Hills CID Greene County	General Revenue	19,121,050	0.2433	0.2433	46,522	2042
	Ozarks Technical Community College	General Revenue	10,252,728,838	0.0936	0.0936	9,596,554	
		General Revenue-Temp	10,252,728,838	0.0935	0.0935	9,586,301	2038
	Willard R-II School District	Operating Funds-Schools	578,217,378	2.8586	2.8586	16,528,922	D
		Debt Service	578,217,378	1.3198	1.2698	7,342,204	
	Republic R-III School District	Operating Funds-Schools	671,952,867	3.2723	3.2723	21,988,314	D
		Debt Service	671,952,867	1.4867	0.9400	6,316,357	
	Ash Grove R-IV School District	Operating Funds-Schools	82,872,346	2.9643	2.9342	2,431,640	D
		Debt Service	82,872,346	0.7647	0.7146	592,206	
	Walnut Grove R-V School District	Operating Funds-Schools	30,129,762	3.8559	3.8559	1,161,773	D
		Operating Funds-Temp	30,129,762	0.7900	0.7900	238,025	2040
	Strafford R-VI School District	Operating Funds-Schools	344,749,709	3.1360	3.1000	10,687,241	D
		Debt Service	344,749,709	0.8503	0.7000	2,413,248	
	Logan-Rogersville R-VIII SD	Operating Funds-Schools	386,643,467	3.4043	3.4043	13,162,504	D
		Debt Service	386,643,467	1.0680	0.9394	3,632,129	
	Springfield R-XII School District	Operating Funds-Schools	4,861,484,856	3.2588	3.2588	158,426,068	D
		Debt Service	4,861,484,856	1.1569	0.7300	35,488,839	
	Fair Grove R-X School District	Operating Funds-Schools	104,021,214	2.7864	2.7864	2,898,447	D
		Debt Service	104,021,214	1.2967	0.9000	936,191	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Greene</b>	Greene County	Developmental Dis. Board	6,962,979,408	0.0448	0.0448	3,119,415	
		General Revenue	6,962,979,408	0.2409	0.1120	7,798,537	
		Road & Bridge	6,962,979,408	0.2409	0.1121	7,805,500	
		Senior Services	6,962,979,408	0.0472	0.0472	3,286,526	
<b>Grundy</b>	Grundy County NHD	General Revenue	146,703,715	0.1500	0.1500	220,056	
	Spickard SRD Grundy County	Special Road & Bridge	1,154,386	0.3500	0.3500	4,040	2025
	Village of Brimson	General Revenue	366,107	0.2209	0.2209	809	
	City of Galt	General Revenue	929,118	1.0000	1.0000	9,291	
	City of Laredo	General Revenue	1,109,298	0.7000	0.7000	7,765	
		Streets	1,109,298	0.3000	0.3000	3,328	
	City of Spickard	General Revenue	1,571,067	1.0000	1.0000	15,711	
	City of Tindall	General Revenue	771,642	0.4500	0.4500	3,472	
	City of Trenton	General Revenue	59,128,961	1.0000	1.0000	591,290	
		Parks & Recreation	59,128,961	0.1889	0.1889	111,695	
	Jewett Norris-Grundy County PLD	General Revenue	146,703,715	0.2000	0.2000	293,407	
	Franklin Township Grundy County	General Revenue	7,298,148	0.1000	0.1000	7,298	
		Road & Bridge	6,434,728	0.4129	0.4129	26,569	
		Special Road & Bridge	6,434,728	0.3500	0.3500	22,522	2026
	Harrison Township Grundy County	General Revenue	2,534,583	0.1000	0.1000	2,535	
		Road & Bridge	2,534,583	0.5000	0.5000	12,673	
		Special Road & Bridge	2,534,583	0.3500	0.3500	8,871	2024
		Debt Service	2,534,583	2.4920	1.3000	32,950	
	Jackson Township Grundy County	General Revenue	5,748,104	0.0918	0.0918	5,277	
		Road & Bridge	5,748,104	0.3773	0.3773	21,688	
		Special Road & Bridge	5,748,104	0.3500	0.3500	20,118	2026
	Jefferson Township Grundy County	General Revenue	11,879,592	0.0853	0.0853	10,133	
		Road & Bridge	11,879,592	0.4328	0.4328	51,415	
		Special Road & Bridge	11,879,592	0.3500	0.3500	41,579	2026
	Liberty Township Grundy County	General Revenue	4,632,831	0.1000	0.1000	4,633	
		Road & Bridge	4,632,831	0.5000	0.5000	23,164	
		Special Road & Bridge	4,632,831	0.3500	0.3500	16,215	2024
	Lincoln Township Grundy County	General Revenue	12,681,917	0.0887	0.0887	11,249	
		Road & Bridge	12,681,917	0.2691	0.2691	34,127	
		Special Road & Bridge	12,681,917	0.3500	0.3500	44,387	2024
	Madison Township Grundy County	General Revenue	8,423,176	0.1000	0.1000	8,423	
		Road & Bridge	8,423,176	0.5000	0.5000	42,116	
		Special Road & Bridge	8,423,176	0.3500	0.3500	29,481	2026
	Marion Township Grundy County	General Revenue	7,418,671	0.0885	0.0885	6,566	
		Road & Bridge	7,418,671	0.4419	0.4419	32,783	
		Special Road & Bridge	7,418,671	0.3500	0.3500	25,965	2026
		Debt Service	7,418,671	0.1345	0.1345	9,978	
	Myers Township Grundy County	General Revenue	2,042,421	0.1000	0.1000	2,042	
		Road & Bridge	2,042,421	0.5000	0.5000	10,212	
		Special Road & Bridge	2,042,421	0.3500	0.3500	7,148	2026
	Taylor Township Grundy County	General Revenue	2,233,421	0.1000	0.1000	2,233	
		Road & Bridge	2,233,421	0.5000	0.5000	11,167	
		Special Road & Bridge	2,233,421	0.3500	0.3500	7,817	2024
	Trenton Township Grundy County	General Revenue	73,193,191	0.0662	0.0662	48,454	
		Road & Bridge	73,193,191	0.2970	0.2970	217,384	
	Wilson Township Grundy County	General Revenue	6,414,146	0.0995	0.0995	6,382	
		Road & Bridge	6,414,146	0.4979	0.4979	31,936	
		Special Road & Bridge	6,414,146	0.3500	0.3500	22,450	2026
	Washington Township Grundy County	General Revenue	2,203,509	0.0995	0.0995	2,192	
		Road & Bridge	2,203,509	0.4972	0.4972	10,956	
		Special Road & Bridge	2,203,509	0.3500	0.3500	7,712	A 2027
	Grundy County Rural FPD	General Revenue	45,691,114	0.2719	0.2719	124,234	
	Laredo FPD	General Revenue	15,116,350	0.2688	0.2688	40,633	
	Spickard FPD	General Revenue	19,751,274	0.2821	0.2821	55,718	
	Galt FPD	General Revenue	15,043,557	0.3000	0.3000	45,131	
	Grundy County Health Department	General Revenue	146,703,715	0.3000	0.3000	440,111	
	North Central Missouri College	General Revenue	103,409,733	0.3990	0.3990	412,605	
	Grundy County R-V School District	Operating Funds-Schools	12,423,390	5.9207	5.9207	735,552	D
	Spickard R-II School District	Operating Funds-Schools	4,827,223	4.9500	4.9500	238,948	D

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year	
<b>Grundy</b>	Pleasant View R-VI School District	Operating Funds-Schools	8,705,291	5.0900	5.0900	443,099	D	
	Laredo R-VII School District	Operating Funds-Schools	6,614,577	5.9302	5.4000	357,187	D	
	Trenton R-IX School District	Operating Funds-Schools	84,062,761	3.6307	3.6307	3,052,067	D	
		Debt Service	84,062,761	0.9925	0.9000	756,565		
	Grundy County	Developmental Dis. Board	146,703,715	0.1000	0.1000	146,704		
		General Revenue	146,703,715	0.3966	0.1928	282,845		
<b>Harrison</b>		Senior Services	146,703,715	0.0500	0.0500	73,352		
	North Harrison County Ambulance District	General Revenue	45,370,746	0.4921	0.4921	223,269		
	Noel Adams Ambulance District	General Revenue	112,104,367	0.2734	0.0000	0		
	Harrison County Hospital District	General Revenue	149,022,627	0.4996	0.4996	744,517		
	Panther Creek Watershed Subdistrict	General Revenue	1,827,260	0.4000	0.4000	7,309		
	West Fork of Big Creek Subdistrict	General Revenue	18,255,250	0.3919	0.3919	71,542		
	East Fork of Big Creek Subdistrict	General Revenue	7,493,340	0.4000	0.4000	29,973		
	City of Bethany	General Revenue	40,045,985	0.5745	0.5745	230,064		
		Parks & Recreation	40,045,985	0.0000	0.0000	0		
		Streets	40,045,985	0.3249	0.3249	130,109		
	Village of Blythedale	General Revenue	1,030,643	1.0000	1.0000	10,306		
	City of Cainsville	Fire	2,459,654	0.0000	0.0000	0		
		General Revenue	2,459,654	0.4719	0.4719	11,607		
		General Revenue-Temp	2,459,654	0.3000	0.3000	7,379	A	2027
		Gravel	2,459,654	0.4719	0.4719	11,607		
	City of Gilman City	General Revenue	2,597,948	0.6108	0.6108	15,868		
		Parks & Recreation	2,597,948	0.0500	0.0500	1,299		
		Streets	2,597,948	0.2000	0.2000	5,196		
	Village of Mount Moriah	General Revenue	989,262	0.5000	0.5000	4,946		
	City of New Hampton	General Revenue	1,258,617	0.6800	0.6800	8,559		
		Lights	1,258,617	0.1499	0.1499	1,887		
		Streets	1,258,617	0.3000	0.3000	3,776		
	City of Ridgeway	General Revenue	3,118,604	0.8251	0.8251	25,732		
		Parks & Recreation	3,118,604	0.0412	0.0412	1,285		
	Adams Township Harrison County	General Revenue	3,848,915	0.1000	0.1000	3,849		
		Road & Bridge	3,848,915	0.5000	0.5000	19,245		
		Special Road & Bridge	3,848,915	0.3500	0.3500	13,471	A	2027
	Bethany Township Harrison County	General Revenue	51,303,287	0.0995	0.0995	51,047		
		Road & Bridge	51,303,287	0.3566	0.3566	182,948		
	Butler Township Harrison County	General Revenue	3,212,217	0.0992	0.0992	3,187		
		Road & Bridge	3,212,217	0.4477	0.4477	14,381		
		Special Road & Bridge	3,212,217	0.3500	0.3500	11,243	A	2027
	Clay Township Harrison County	General Revenue	3,650,247	0.1000	0.1000	3,650		
		Road & Bridge	3,650,247	0.5000	0.5000	18,251		
		Special Road & Bridge	3,650,247	0.3500	0.3500	12,776	A	2027
	Colfax Township Harrison County	General Revenue	9,492,262	0.1000	0.1000	9,492		
		Road & Bridge	9,492,262	0.4928	0.4928	46,778		
		Special Road & Bridge	9,492,262	0.3500	0.3500	33,223	A	2027
	Cypress Township Harrison County	General Revenue	3,355,238	0.1000	0.1000	3,355		
		Road & Bridge	3,355,238	0.4998	0.4998	16,769		
		Special Road & Bridge	3,355,238	0.3500	0.3500	11,743	A	2027
	Dallas Township Harrison County	General Revenue	3,200,483	0.1000	0.1000	3,200		
		Road & Bridge	3,200,483	0.4358	0.4358	13,948		
		Special Road & Bridge	3,200,483	0.3500	0.3500	11,202	A	2027
	Fox Creek Township Harrison County	General Revenue	2,661,378	0.1000	0.1000	2,661		
		Road & Bridge	2,661,378	0.4823	0.4823	12,836		
		Special Road & Bridge	2,661,378	0.3500	0.3500	9,315	A	2027
	Grant Township Harrison County	General Revenue	5,760,251	0.0947	0.0947	5,455		
		Road & Bridge	5,760,251	0.4734	0.4734	27,269		
		Special Road & Bridge	5,760,251	0.3020	0.3020	17,396	A	2027
	Hamilton Township Harrison County	General Revenue	4,134,423	0.1000	0.1000	4,134		
		Road & Bridge	4,134,423	0.5000	0.5000	20,672		
		Special Road & Bridge	4,134,423	0.3500	0.3500	14,470	A	2027
	Jefferson Township Harrison County	General Revenue	6,870,401	0.1000	0.1000	6,870		
		Road & Bridge	6,870,401	0.4856	0.4856	33,363		
		Special Road & Bridge	6,870,401	0.3500	0.3500	24,046	A	2027
	Lincoln Township Harrison County	General Revenue	3,048,530	0.1000	0.1000	3,049		

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Harrison</u></b>	Lincoln Township Harrison County	Road & Bridge	3,048,530	0.5000	0.5000	15,243	
		Special Road & Bridge	3,048,530	0.3500	0.3500	10,670	A 2027
	Madison Township Harrison County	General Revenue	6,786,896	0.1000	0.1000	6,787	
		Road & Bridge	6,786,896	0.5000	0.5000	33,934	
		Special Road & Bridge	6,786,896	0.3500	0.3500	23,754	A 2027
	Marion Township Harrison County	General Revenue	8,638,727	0.0941	0.0941	8,129	
		Road & Bridge	8,638,727	0.4329	0.4329	37,397	
		Special Road & Bridge	8,638,727	0.3500	0.3500	30,236	A 2027
	Sherman Township Harrison County	General Revenue	5,845,951	0.1000	0.1000	5,846	
		Road & Bridge	5,845,951	0.5000	0.5000	29,230	
		Special Road & Bridge	5,845,951	0.3500	0.3500	20,461	A 2027
	Sugar Creek Township Harrison County	General Revenue	6,369,739	0.1000	0.1000	6,370	
		Road & Bridge	6,369,739	0.4157	0.4157	26,479	
		Special Road & Bridge	6,369,739	0.3500	0.3500	22,294	A 2027
	Trail Creek Township Harrison County	General Revenue	4,890,193	0.1000	0.1000	4,890	
		Road & Bridge	4,890,193	0.5000	0.5000	24,451	
		Special Road & Bridge	4,890,193	0.3500	0.3500	17,116	A 2027
	Union Township Harrison County	General Revenue	6,864,554	0.0977	0.0977	6,707	
		Road & Bridge	6,864,554	0.4878	0.4878	33,485	
		Special Road & Bridge	6,864,554	0.3500	0.3500	24,026	A 2027
	Washington Township Harrison County	General Revenue	2,731,482	0.1000	0.1000	2,731	
		Road & Bridge	2,731,482	0.4997	0.4997	13,649	
		Special Road & Bridge	2,731,482	0.3500	0.3500	9,560	A 2027
	White Oak Township Harrison County	General Revenue	6,357,454	0.0971	0.0971	6,173	
		Road & Bridge	6,357,454	0.4557	0.4557	28,971	
		Special Road & Bridge	6,357,454	0.3500	0.3500	22,251	A 2027
	Ridgeway FPD	General Revenue	10,955,076	0.2891	0.2891	31,671	
	Gilman City FPD	General Revenue	16,082,588	0.3000	0.3000	48,248	
	New Hampton FPD	General Revenue	14,049,786	0.2972	0.2972	41,756	
	North Harrison County FPD	General Revenue	28,279,082	0.2956	0.2956	83,593	
	Cainsville FPD	General Revenue	12,400,413	0.2734	0.2734	33,903	
	Harrison County Health Department	General Revenue	149,022,627	0.2999	0.2999	446,919	
	Cainsville R-I School District	Operating Funds-Schools	7,500,341	6.5000	5.9800	448,520	D
	South Harrison County R-II SD	Operating Funds-Schools	86,479,833	3.6700	3.6700	3,173,810	D
		Operating Funds-Temp	86,479,833	0.6539	0.6539	565,492	2034
	North Harrison County R-III SD	Operating Funds-Schools	23,492,929	5.5000	5.5000	1,292,111	BD
	Gilman City R-IV School District	Operating Funds-Schools	14,759,790	5.2397	5.2397	773,369	D
	Ridgeway R-V School District	Operating Funds-Schools	9,848,311	5.9480	5.9480	585,778	D
	Harrison County	General Revenue	149,022,627	0.3778	0.3778	563,007	
		Senior Services	149,022,627	0.0499	0.0499	74,362	
<b><u>Henry</u></b>	Windsor Ambulance District	General Revenue	72,791,878	0.5207	0.3918	285,199	
	Deerfield Creek SRD Henry County	Road & Bridge	10,436,841	0.1521	0.1521	15,874	
		Special Road & Bridge	10,436,841	0.4900	0.4900	51,141	A
	Fields Creek SRD 1 Henry County	Road & Bridge	41,081,287	0.3296	0.3296	135,404	
	Honey Creek SRD 1 Henry County	Road & Bridge	4,173,286	0.3350	0.3350	13,981	
	Montrose SRD Henry County	Road & Bridge	5,946,063	0.2686	0.2686	15,971	
	Mt. Hope SRD Henry County	Road & Bridge	2,380,180	0.4190	0.4190	9,973	
		Special Road & Bridge	2,380,180	0.3500	0.3500	8,331	A 2027
	Osage SRD 1 Henry County	Road & Bridge	9,215,523	0.2900	0.2900	26,725	
	Shawnee SRD 1 Henry County	Road & Bridge	8,004,514	0.3529	0.3529	28,248	
	Wagner SRD Henry County	Road & Bridge	1,552,535	0.3652	0.3652	5,670	
	Windsor SRD Henry County	Road & Bridge	49,873,536	0.2314	0.2314	115,407	
	Clinton Country Club SRD Henry County	Road & Bridge	4,613,685	0.2046	0.2046	9,440	
		Special Road & Bridge	4,613,685	0.4158	0.4158	19,184	2025
	City of Blainstown	General Revenue	645,143	0.8609	0.8609	5,554	
		Parks & Recreation	645,143	0.2500	0.2500	1,613	2025
		Streets	645,143	0.5000	0.5000	3,226	2025
	Village of Brownington	General Revenue	566,537	0.8964	0.8964	5,078	
	City of Calhoun	Fire	3,256,352	0.2000	0.2000	6,513	2024
		General Revenue	3,256,352	0.5430	0.5430	17,682	
		Police	3,256,352	0.2500	0.2500	8,141	2024
	City of Clinton	General Revenue	196,996,141	0.4607	0.4607	907,561	
		Parks & Recreation	196,996,141	0.1290	0.1290	254,125	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Henry</b>	City of Deepwater	Cemetery	3,983,127	0.0828	0.0828	3,298	2025
		General Revenue	3,983,127	0.7115	0.7115	28,340	
		Lights	3,983,127	0.1241	0.1241	4,943	
	City of Montrose	General Revenue	5,056,379	0.7699	0.7699	38,929	
	City of Ulrich	General Revenue	5,991,941	0.7722	0.7722	46,270	
		Parks & Recreation	5,991,941	0.2382	0.2382	14,273	
	City of Windsor	General Revenue	33,043,674	0.5411	0.5411	178,799	
		Library	33,043,674	0.0000	0.0000	0	
		Parks	33,043,674	0.2008	0.2008	66,352	
		Pool	33,043,674	0.1004	0.1004	33,176	
		Recreation	33,043,674	0.0502	0.0502	16,588	
	Henry County Library District	General Revenue	508,213,639	0.1674	0.1674	850,750	
	Bear Creek Township Henry County	General Revenue	5,470,902	0.1637	0.1637	8,956	
		Road & Bridge	5,470,902	0.2866	0.2866	15,680	
		Special Road & Bridge	5,470,902	0.2452	0.2452	13,415	
	Bethlehem Township Henry County	General Revenue	19,544,423	0.1060	0.1060	20,717	
		Road & Bridge	19,544,423	0.2374	0.2374	46,398	
	Bogard Township Henry County	General Revenue	18,368,295	0.1382	0.1382	25,385	
		Road & Bridge	18,368,295	0.2924	0.2924	53,709	
		Special Road & Bridge	18,368,295	0.2437	0.2437	44,764	
	Clinton Township Henry County	General Revenue	166,153,508	0.0435	0.0435	72,277	
		Road & Bridge	166,153,508	0.0871	0.0871	144,720	
	Davis Township Henry County	General Revenue	11,179,955	0.1764	0.1764	19,721	
		Road & Bridge	11,179,955	0.4408	0.4408	49,281	
	Deepwater Township Henry County	General Revenue	12,802,837	0.1445	0.1445	18,500	
		Road & Bridge	3,066,915	0.2996	0.2996	9,188	
	Deer Creek Township Henry County	General Revenue	14,505,592	0.1241	0.1241	18,001	
		Road & Bridge	8,237,975	0.3805	0.3805	31,345	
		Special Road & Bridge	8,237,975	0.1999	0.1999	16,468	
	Fairview Township Henry County	General Revenue	12,818,864	0.1355	0.1355	17,370	
		Road & Bridge	12,818,864	0.2891	0.2891	37,059	
	Fields Creek Township Henry County	General Revenue	74,929,872	0.1499	0.1499	112,320	
		Road & Bridge	26,326,929	0.3100	0.3100	81,613	
	Honey Creek Township Henry County	General Revenue	6,563,116	0.1309	0.1309	8,591	
		Road & Bridge	2,276,641	0.1348	0.1348	3,069	
	Leesville Township Henry County	General Revenue	27,601,877	0.1210	0.1210	33,398	
		Road & Bridge	27,601,877	0.2420	0.2420	66,797	
	Osage Township Henry County	General Revenue	18,377,826	0.1206	0.1206	22,164	
		Road & Bridge	9,162,303	0.2875	0.2875	26,342	
	Shawnee Township Henry County	General Revenue	13,433,094	0.1362	0.1362	18,296	
		Road & Bridge	5,428,376	0.3714	0.3714	20,161	
	Springfield Township Henry County	General Revenue	8,263,594	0.1595	0.1595	13,180	
		Road & Bridge	8,263,594	0.3989	0.3989	32,963	
	Tebo Township Henry County	General Revenue	14,747,448	0.1437	0.1437	21,192	
		Road & Bridge	14,747,448	0.3130	0.3130	46,160	
		Special Road & Bridge	14,747,448	0.2500	0.2500	36,869	
	Walker Township Henry County	General Revenue	10,059,590	0.1509	0.0740	7,444	A 2027
		Road & Bridge	10,059,590	0.2303	0.2258	22,715	
	White Oak Township Henry County	General Revenue	12,710,217	0.1607	0.1607	20,425	
		Road & Bridge	12,710,217	0.3391	0.3391	43,100	
	Windsor Township Henry County	General Revenue	49,873,536	0.1216	0.1216	60,646	
	Big Creek Township Henry County	General Revenue	10,809,095	0.1730	0.1730	18,700	
		Road & Bridge	10,809,095	0.3000	0.3000	32,427	
	Tightwad FPD	General Revenue	27,569,242	0.2609	0.2183	60,184	
	Henry County Health Center	General Revenue	508,213,639	0.0835	0.0835	424,358	
	Henry County R-I School District	Operating Funds-Schools	66,882,018	2.7500	2.7500	1,839,255	D
		Debt Service	66,882,018	0.5488	0.5000	334,410	
	Shawnee R-III School District	Operating Funds-Schools	14,874,322	3.5495	3.5495	527,964	D
		Debt Service	14,874,322	0.5228	0.4584	68,184	
	Calhoun R-VIII School District	Operating Funds-Schools	17,956,917	3.4579	3.4579	620,932	D
	Leesville R-IX School District	Operating Funds-Schools	27,027,161	3.0832	2.9506	797,463	D
	Davis R-XII School District	Operating Funds-Schools	17,609,548	4.1684	4.1684	734,036	D
	Montrose R-XIV School District	Operating Funds-Schools	16,373,279	3.8829	3.8829	635,758	D

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Henry</u></b>	Montrose R-XIV School District	Debt Service	16,373,279	1.0317	0.7944	130,069	
	Clinton School District	Operating Funds-Schools	268,357,427	3.2011	3.2011	8,590,390	BD
		Debt Service	268,357,427	1.2943	0.6668	1,789,407	
	Henry County	General Revenue	508,213,639	0.2128	0.0269	136,709	
		Senior Services	508,213,639	0.0417	0.0417	211,925	
<b><u>Hickory</u></b>	City of Cross Timbers	General Revenue	1,094,475	0.4179	0.4179	4,574	
	City of Hermitage	General Revenue	6,391,714	0.5161	0.5161	32,988	
	City of Weaubleau	General Revenue	3,601,469	0.3898	0.3898	14,039	
	City of Wheatland	General Revenue	5,179,611	0.3327	0.3327	17,233	
	Hickory County Library District	General Revenue	161,191,856	0.1321	0.1321	212,934	
	Hickory County Health Department	General Revenue	161,191,856	0.1538	0.1538	247,913	
	Hickory County R-I School District	Operating Funds-Schools	60,125,249	2.8895	2.8895	1,737,319	D
		Debt Service	60,125,249	0.8629	0.8101	487,075	
	Wheatland R-II School District	Operating Funds-Schools	51,048,477	2.9461	2.9461	1,503,939	D
		Debt Service	51,048,477	0.6700	0.4136	211,137	
	Weaubleau R-III School District	Operating Funds-Schools	31,657,127	2.7674	2.7674	876,079	D
		Debt Service	31,657,127	0.9637	0.8900	281,748	
	Hermitage R-IV School District	Operating Funds-Schools	56,798,963	2.7500	2.7500	1,561,971	D
		Debt Service	56,798,963	0.7481	0.5238	297,513	
	Hickory County	General Revenue	161,191,856	0.3209	0.2987	481,480	
		Road & Bridge	161,191,856	0.2455	0.2455	395,726	
	Corning SRD Holt County	Special Road & Bridge	5,543,694	0.3500	0.3500	19,403	2024
	South Union Township Independent SRD	Special Road & Bridge	7,157,485	0.2129	0.2129	15,238	2025
	Village of Bigelow	General Revenue	583,805	0.7747	0.7747	4,523	
<b><u>Holt</u></b>	City of Craig	General Revenue	1,750,143	1.0000	1.0000	17,501	
		Motor Fuel	1,750,143	0.4000	0.4000	7,001	
	City of Forest City	General Revenue	3,631,218	1.0000	1.0000	36,312	
		Police	3,631,218	0.3000	0.3000	10,894	2025
	Village of Fortescue	General Revenue	287,882	0.7000	0.7000	2,015	
	City of Maitland	General Revenue	2,485,850	1.0000	1.0000	24,859	
		General Revenue-Temp	2,485,850	0.2400	0.2400	5,966	2024
		Health	2,485,850	0.1500	0.1500	3,729	
		Lights	2,485,850	0.3500	0.3500	8,700	
	City of Mound City	General Revenue	16,682,291	0.8606	0.8606	143,568	
		Health	16,682,291	0.1844	0.1844	30,762	
		Library	16,682,291	0.4080	0.4080	68,064	
		Lights	16,682,291	0.3000	0.3000	50,047	2025
		Parks & Recreation	16,682,291	0.3074	0.3074	51,281	
		Debt Service	16,682,291	0.0000	0.0000	0	
	City of Oregon	General Revenue	8,686,792	1.0000	1.0000	86,868	
		Health	8,686,792	0.1928	0.1928	16,748	
		Library	8,686,792	0.3895	0.3895	33,835	
	Village of Big Lake	General Revenue	7,037,071	0.3047	0.3047	21,442	
		Health	7,037,071	0.1352	0.1352	9,514	
		Pumping and Dredging	7,037,071	0.3500	0.3500	24,630	2024
	Mound City Rural FPD	General Revenue	58,496,260	0.2011	0.2011	117,636	
	Southern FPD of Holt County	General Revenue	55,850,655	0.2210	0.2210	123,430	
	Northwest Holt County FPD	General Revenue	31,432,555	0.4098	0.4098	128,811	
	Maitland Volunteer FPD	General Revenue	9,439,063	0.3000	0.3000	28,317	
	Craig R-III School District	Operating Funds-Schools	30,166,438	4.7652	4.3000	1,297,157	D
	Mound City R-2 School District	Operating Funds-Schools	40,569,710	3.7583	3.7583	1,524,731	D
		Operating Funds-Temp	40,569,710	0.4200	0.4200	170,393	2033
	South Holt County R-I SD	Operating Funds-Schools	39,163,583	3.5651	3.4892	1,366,496	D
	Holt County	General Revenue	177,072,438	0.4092	0.4092	724,580	
		Johnson Grass	177,072,438	0.0374	0.0374	66,225	
		Road & Bridge	177,072,438	0.4143	0.4143	733,611	
		Senior Services	177,072,438	0.0470	0.0470	83,224	
<b><u>Howard</u></b>	Howard County Ambulance District	General Revenue	158,937,040	0.4900	0.4900	778,791	
	Moniteau Creek WSD	General Revenue	17,049,680	0.3200	0.3200	54,559	
	Armstrong SRD Howard County	Special Road & Bridge	11,983,897	0.3500	0.3500	41,944	2024
	Glasgow SRD 60 Howard County	Special Road & Bridge	30,305,070	0.3500	0.3500	106,068	2024
	City of Armstrong	General Revenue	2,151,986	0.8800	0.8800	18,937	
	City of Fayette	General Revenue	20,548,907	0.5929	0.5929	121,834	



Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Howard</u></b>	City of Franklin	General Revenue	451,529	1.0000	1.0000	4,515	
	City of New Franklin	General Revenue	8,639,965	0.6597	0.6597	56,998	
	City of Glasgow	General Revenue	14,281,222	0.6050	0.6050	86,401	
		Library	14,281,222	0.2500	0.2500	35,703	
		Parks & Recreation	14,281,222	0.2845	0.2845	40,630	
		Debt Service	14,281,222	0.4268	0.4268	60,952	
	Howard County Library District	General Revenue	145,370,107	0.1000	0.1000	145,370	
	Howard County FPD	General Revenue	91,743,969	0.5200	0.5200	477,069	
		Debt Service	91,743,969	0.1312	0.1258	115,414	
	Armstrong FPD	General Revenue	21,964,277	0.2960	0.2960	65,014	
	Glasgow Volunteer FPD	General Revenue	44,559,221	0.2693	0.2693	119,998	
	New Franklin R-I School District	Operating Funds-Schools	34,317,417	4.4266	4.4266	1,519,095	D
		Debt Service	34,317,417	1.1932	0.8230	282,432	
	Fayette R-III School District	Operating Funds-Schools	67,511,737	4.2200	4.2200	2,848,995	D
		Debt Service	67,511,737	1.1347	0.7762	524,026	
	Glasgow School District	Operating Funds-Schools	32,079,637	4.7745	4.7745	1,531,642	D
	Howard County	Developmental Dis. Board	158,937,040	0.1000	0.1000	158,937	
		General Revenue	158,937,040	0.4145	0.2826	449,156	
		Road & Bridge	116,237,083	0.3092	0.3092	359,405	
<b><u>Howell</u></b>	South Howell Ambulance District	General Revenue	429,943,146	0.0000	0.0000	0	
	Willow Springs Ambulance District	General Revenue	109,599,046	0.2760	0.2760	302,493	
	Mountain View-Summersville AD	General Revenue	108,150,720	0.1888	0.1888	204,189	
	City of Mountain View	General Revenue	31,133,321	0.0000	0.0000	0	
		Library	31,133,321	0.0000	0.0000	0	
	City of West Plains	General Revenue	192,127,477	0.3115	0.3115	598,477	
		Library	192,127,477	0.1960	0.1960	376,570	
	City of Willow Springs	General Revenue	26,344,693	0.5181	0.5181	136,492	
		Library	26,344,693	0.1654	0.1654	43,574	
	Howell County Rural FPD 1	General Revenue	140,194,780	0.2635	0.2635	369,413	
	Pomona FPD	General Revenue	32,013,693	0.2932	0.2932	93,864	
	Brandsville FPD	General Revenue	14,557,840	0.2863	0.2863	41,679	
	Pumpkin Center FPD	General Revenue	5,968,700	0.2927	0.2927	17,470	
	Howell County Health Department	General Revenue	590,241,083	0.0944	0.0935	551,875	
	Howell Valley R-I School District	Operating Funds-Schools	30,390,010	3.9832	3.9832	1,210,495	D
	Mountain View-Birch Tree R-III SD	Operating Funds-Schools	88,998,666	2.8324	2.8324	2,520,798	D
		Operating Funds-Temp	88,998,666	0.8607	0.8607	766,012	
	Willow Springs R-IV School District	Operating Funds-Schools	96,337,330	2.7500	2.7500	2,649,277	D
	Richards R-V School District	Operating Funds-Schools	55,420,780	2.7500	2.7500	1,524,071	E
	West Plains R-VII School District	Operating Funds-Schools	197,118,625	3.7723	3.7723	7,435,906	D
	Glenwood R-VIII School District	Operating Funds-Schools	38,300,534	3.0839	3.0839	1,181,150	D
		Debt Service	38,300,534	0.6574	0.3400	130,222	
	Junction Hill C-12 School District	Operating Funds-Schools	23,493,203	3.3679	3.3679	791,228	D
	Fairview R-XI School District	Operating Funds-Schools	61,166,281	3.7240	3.7240	2,277,832	D
	Howell County	Developmental Dis. Board	590,241,083	0.0575	0.0575	339,389	
		General Revenue	595,378,623	0.2786	0.0000	0	
		Road & Bridge	595,378,623	0.2116	0.1775	1,056,797	
<b><u>Iron</u></b>	Iron County Ambulance District	General Revenue	225,898,575	0.1500	0.0933	210,763	
	Iron County SRD 1	Road & Bridge	225,898,575	0.3099	0.3099	700,060	
	City of Annapolis	General Revenue	23,571,321	0.4200	0.4200	99,000	
	City of Arcadia	General Revenue	6,112,818	0.4732	0.4732	28,926	
	Village of Des Arc	General Revenue	822,114	0.4497	0.4497	3,697	
	City of Ironton	General Revenue	16,402,300	0.6028	0.6028	98,873	
		Parks & Recreation	16,402,300	0.1724	0.1724	28,278	
	City of Pilot Knob	General Revenue	7,621,504	0.4303	0.4303	32,795	
	City of Viburnum	General Revenue	10,678,905	0.9882	0.9882	105,529	
		Health	10,678,905	0.1976	0.1976	21,102	
		Parks & Recreation	10,678,905	0.2273	0.2273	24,273	
		Solid Waste Landfill	10,678,905	0.0988	0.0988	10,551	
	Iron County Library District	General Revenue	225,898,575	0.2000	0.2000	451,797	
	Quad County FPD	General Revenue	78,077,620	0.4000	0.4000	312,310	
	Southern Iron County FPD	General Revenue	51,159,807	0.2290	0.2290	117,156	
	Pilot Knob FPD	General Revenue	80,640,701	0.2899	0.2899	233,777	
	Iron County Health Department	General Revenue	225,898,575	0.1000	0.1000	225,899	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year	
<b><u>Iron</u></b>	South Iron County R-I SD	Operating Funds-Schools	45,494,571	3.9021	3.9021	1,775,244	D	
	Arcadia Valley R-II School District	Operating Funds-Schools	72,016,087	2.7500	2.7500	1,980,442	E	
		Debt Service	72,016,087	0.6733	0.6200	446,500		
	Bellevue R-III School District	Operating Funds-Schools	12,773,440	3.4500	3.4500	440,684	D	
	Iron County C-4 School District	Operating Funds-Schools	76,546,744	3.4300	3.4300	2,625,553	D	
<b><u>Jackson</u></b>	Iron County	Developmental Dis. Board	225,898,575	0.1000	0.1000	225,899		
		General Revenue	225,898,575	0.4358	0.2745	620,092		
	PWSD 17 Jackson County	General Revenue	169,190,830	0.0386	0.0386	65,308		
	City of Blue Springs	General Revenue	1,418,533,177	0.4301	0.4301	6,101,111		
		Debt Service	1,418,533,177	0.3052	0.1500	2,127,800		
	City of Buckner	General Revenue	41,916,935	0.4509	0.4509	189,003		
	City of Grain Valley	General Revenue	373,782,040	0.4092	0.4092	1,529,516		
		Health	373,782,040	0.0360	0.0360	134,562		
		Parks & Recreation	373,782,040	0.0904	0.0904	337,899		
	City of Grandview	Debt Service	373,782,040	0.5530	0.5530	2,067,015		
		General Revenue	504,815,655	0.7085	0.7085	3,576,619		
		Parks & Recreation	504,815,655	0.0850	0.0850	429,093		
	City of Greenwood	Debt Service	504,815,655	0.3828	0.3800	1,918,299		
		Fire	146,155,239	0.7200	0.4400	643,083	A	2027
		General Revenue	146,155,239	0.3239	0.3239	473,397		
	City of Independence	Hydrant	146,155,239	0.0200	0.0140	20,462	A	2027
		Debt Service	146,155,239	0.2034	0.2034	297,280		
		General Revenue	1,872,026,107	0.3325	0.3325	6,224,487		
	City of Kansas City	Health & Recreation	1,872,026,107	0.1567	0.1567	2,933,465		
		Indep. Sq. Spec. Benefit	4,882,800	0.5755	0.5755	28,101		
		General Revenue	12,799,281,117	0.5469	0.5469	69,999,268		
	City of Lake Lotawana	Health	12,799,281,117	0.3799	0.3799	48,624,469		
		Health-Temp	12,799,281,117	0.1672	0.1672	21,400,398		2030
		Museum	12,799,281,117	0.0151	0.0151	1,932,691		
	City of Lake Tapawingo	Debt Service	12,799,281,117	0.7538	0.4200	53,756,981		
		General Revenue	197,376,487	0.2488	0.2488	491,073		
		General Revenue	29,551,361	0.6557	0.6557	193,768		
	City of Levasy	Debt Service	29,551,361	0.6666	0.6666	196,989		
		General Revenue	1,143,358	0.5577	0.5577	6,377		
		General Revenue	49,568,692	0.4857	0.4857	240,755		
	City of Lone Jack	Debt Service	49,568,692	0.5667	0.5667	280,906		
		General Revenue	176,392,631	0.4836	0.4836	853,035		
		Debt Service	176,392,631	0.5620	0.2811	495,840		
	City of Raytown	General Revenue	507,745,053	0.2604	0.2604	1,322,168		
		Parks & Recreation	507,745,053	0.1301	0.1301	660,576		
		General Revenue	6,514,929	0.2959	0.2959	19,278		
	Village of Sibley	General Revenue	92,375,519	0.7085	0.7085	654,481		
		Health	92,375,519	0.0921	0.0921	85,078		
		General Revenue	3,316,616,188	0.7971	0.7971	26,436,748		
	City of Lee's Summit	Parks & Recreation	3,316,616,188	0.1209	0.1209	4,009,789		
		Debt Service	3,316,616,188	0.5907	0.3697	12,261,530		
		General Revenue	5,595,244	0.3984	0.3984	22,291		
	Village of River Bend	General Revenue	21,651,988,310	0.3152	0.3152	68,247,067		
	Mid Continent Library District	General Revenue	5,626,818,935	0.4914	0.5166	29,068,147	C	
	Kansas City Public Library District	Ambulance	1,807,422,824	0.1125	0.1125	2,033,351		
		Dispatch	1,807,422,824	0.0147	0.0147	265,691		
		General Revenue	1,807,422,824	1.1104	0.9606	17,362,104		
	Central Jackson County FPD	Debt Service	1,807,422,824	0.2022	0.1200	2,168,907		
		Ambulance	192,090,338	0.2019	0.2019	387,830		
		General Revenue	192,090,338	0.7402	0.7402	1,421,853		
	Lone Jack Community FPD	Ambulance	501,432,296	0.2483	0.2483	1,245,056		
		General Revenue	501,432,296	0.5735	0.5735	2,875,714		
		Pension	501,432,296	0.0367	0.0367	184,026		
	Raytown FPD	Debt Service	501,432,296	0.2975	0.2500	1,253,581		
		Ambulance	286,396,599	0.5079	0.5079	1,454,608		
		Dispatch	286,396,599	0.0237	0.0237	67,876		
	Fort Osage FPD	General Revenue	286,396,599	0.6809	0.6809	1,950,074		
		Debt Service	286,396,599	0.3025	0.2800	801,910		

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Jackson</u></b>	Inter City FPD	Ambulance	15,742,943	0.2643	0.2643	41,609	
		Ambulance/EMS	15,742,943	0.3524	0.3524	55,478	
		General Revenue	15,742,943	0.5367	0.2687	42,301	
	Southern Jackson County FPD	Debt Service	15,742,943	0.2288	0.2288	36,020	
		Ambulance	499,098,225	0.2563	0.2563	1,279,189	
		General Revenue	499,098,225	0.6321	0.6321	3,154,800	
	Jackson County Health Department	Debt Service	499,098,225	0.1500	0.1500	748,647	
		General Revenue	17,361,908,641	0.2311	0.1440	25,001,148	
		General Revenue	25,616,348,173	0.1806	0.1806	46,263,125	
	Metropolitan Community College	Operating Funds-Schools	465,123,227	5.1482	5.1482	23,945,474	D
		Debt Service	465,123,227	1.2899	1.1018	5,124,728	
	Blue Springs R-IV School District	Operating Funds-Schools	2,300,101,006	4.4905	4.0810	93,867,122	
		Debt Service	2,300,101,006	2.2367	1.0875	25,013,598	
	Grain Valley R-V School District	Operating Funds-Schools	559,290,858	3.4382	3.4382	19,229,538	BD
		Debt Service	559,290,858	1.4688	1.3000	7,270,781	
	Oak Grove R-VI School District	Operating Funds-Schools	238,819,521	2.9061	2.9061	6,940,334	D
		Debt Service	238,819,521	2.5677	1.8670	4,458,760	
	Lee's Summit R-VII School District	Operating Funds-Schools	3,401,748,787	4.6456	3.8609	131,338,119	E
		Debt Service	3,401,748,787	1.0118	0.8700	29,595,214	
	Hickman Mills C-1 School District	Operating Funds-Schools	721,272,339	4.8254	4.8254	34,804,275	D
		Debt Service	721,272,339	1.1537	1.1000	7,933,996	
	Raytown C-2 School District	Operating Funds-Schools	1,015,543,753	5.1994	5.1994	52,802,182	D
		Debt Service	1,015,543,753	1.7038	1.1206	11,380,183	
	Grandview C-4 School District	Operating Funds-Schools	791,686,709	4.3897	4.3897	34,752,671	D
		Debt Service	791,686,709	1.5843	1.3666	10,819,191	
	Lone Jack C-6 School District	Operating Funds-Schools	115,892,352	2.8952	2.8952	3,355,315	D
		Debt Service	115,892,352	2.8043	1.9828	2,297,914	
	Independence 30 School District	Operating Funds-Schools	1,558,861,301	4.4124	4.3190	67,327,220	D
		Debt Service	1,558,861,301	1.1143	0.9181	14,311,906	
	Kansas City 33 School District	Article X, Section 11(g)	5,106,714,368	2.7159	2.7159	138,693,256	F
		Operating Funds-Schools	5,106,714,368	2.5152	2.2440	114,594,670	
	Center 58 School District	Operating Funds-Schools	680,306,986	4.0892	4.0892	27,819,113	D
		Debt Service	680,306,986	0.9557	0.9000	6,122,763	
	Jackson County	Developmental Dis. Board	17,361,908,641	0.0732	0.0732	12,708,917	
		General Revenue	17,361,908,641	0.2174	0.2010	34,897,436	
		Mental Health	17,361,908,641	0.0974	0.0974	16,910,499	
		Parks & Recreation	17,361,908,641	0.1163	0.0962	16,702,156	
		Road & Bridge	17,361,908,641	0.2162	0.0644	11,181,069	
<b><u>Jasper</u></b>	Carl Junction SRD Jasper County	Road & Bridge	91,014,030	0.2934	0.2934	267,035	
	Carthage SRD Jasper County	Road & Bridge	410,300,909	0.2348	0.2348	963,387	
	Joplin SRD Newton-Jasper County	Road & Bridge	1,566,629,525	0.2235	0.2235	3,501,417	
	City of Alba	General Revenue	5,265,731	0.6054	0.6054	31,879	
		Parks & Recreation	5,265,731	0.1596	0.1596	8,404	
		General Revenue	2,288,224	0.5616	0.5616	12,851	
	Village of Avilla	General Revenue	1,238,958	0.1926	0.1926	2,386	
	City of Carl Junction	General Revenue	114,754,472	0.4689	0.4689	538,084	
		Debt Service	114,754,472	0.3189	0.3189	365,952	
	City of Carterville	General Revenue	14,041,636	0.6037	0.6037	84,769	
		Debt Service	14,041,636	0.4872	0.4872	68,411	
	City of Carthage	General Revenue	152,877,788	0.3335	0.3335	509,847	
		Health	152,877,788	0.0758	0.0758	115,881	
		Library	152,877,788	0.1665	0.1665	254,542	
		Parks & Recreation	152,877,788	0.1439	0.1439	219,991	
	City of Duenweg	General Revenue	19,739,632	0.6072	0.6072	119,859	
	City of Jasper	General Revenue	9,005,655	0.7839	0.7839	70,595	
	City of La Russell	General Revenue	1,250,412	0.0000	0.0000	0	
	City of Neck City	General Revenue	1,663,734	0.2522	0.2522	4,196	
	City of Oronogo	General Revenue	34,864,603	0.2584	0.2584	90,090	
		Streets	34,864,603	0.1233	0.1233	42,988	
	City of Purcell	General Revenue	3,722,008	0.2869	0.2869	10,678	
	Village of Reeds	General Revenue	1,046,293	0.1884	0.1884	1,971	
	City of Sarcoxie	General Revenue	13,315,636	0.5574	0.5574	74,221	
		Health	13,315,636	0.0000	0.0000	0	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Jasper</u></b>	City of Sarcoxie	Parks & Recreation	13,315,636	0.1065	0.1065	14,181	
	City of Waco	General Revenue	800,230	0.2441	0.2441	1,953	
	City of Webb City	General Revenue	145,305,602	0.3710	0.3710	539,084	
		Library	145,305,602	0.2498	0.2498	362,973	
		Parks & Recreation	145,305,602	0.0841	0.0841	122,202	
	City of Joplin	Health	761,264,438	0.0582	0.0582	443,056	
		Library	677,413,136	0.2459	0.2459	1,665,759	
		Parks & Recreation	761,264,438	0.0582	0.0582	443,056	
		Solid Waste Landfill	761,264,438	0.0582	0.0582	443,056	
	Carthage FPD	General Revenue	193,964,771	0.2507	0.2500	484,912	
	Duenweg Volunteer FPD	General Revenue	149,520,262	0.5434	0.5434	812,493	
	Carl Junction FPD	General Revenue	272,744,533	0.4879	0.4879	1,330,721	
	Oronogo FPD	General Revenue	70,549,335	0.8649	0.8649	610,181	
	Central Jasper County FPD	General Revenue	42,606,859	0.2725	0.2725	116,104	
	Tri-Cities FPD	General Revenue	42,144,426	0.8796	0.8796	370,702	
	Asbury FPD	General Revenue	15,549,779	0.3000	0.3000	46,649	
	Jasper Volunteer FPD	General Revenue	54,288,178	0.2953	0.2953	160,313	
	Sarcoxie Rural FPD	General Revenue	46,144,821	0.2166	0.2166	99,950	
	Carl Junction R-I School District	Operating Funds-Schools	316,376,346	2.9522	2.9522	9,340,062	D
		Debt Service	316,376,346	1.3270	1.0208	3,229,570	
	Avilla R-XIII School District	Operating Funds-Schools	29,723,093	3.5401	3.5401	1,052,227	D
	Jasper County R-V School District	Operating Funds-Schools	59,458,262	3.3733	3.3733	2,005,706	D
	Sarcoxie R-II School District	Operating Funds-Schools	45,616,345	3.3153	3.3000	1,505,339	D
	Carthage R-IX School District	Operating Funds-Schools	384,366,777	2.7676	2.7676	10,637,735	D
		Operating Funds-Temp	384,366,777	0.2860	0.2860	1,099,289	2024
		Debt Service	384,366,777	1.0222	0.8300	3,190,244	
	Webb City R-VII School District	Operating Funds-Schools	348,009,837	2.7500	2.7500	9,570,271	D
		Debt Service	348,009,837	1.0545	0.6800	2,366,467	
	Joplin R-VIII School District	Operating Funds-Schools	1,178,712,530	2.9147	2.9147	34,355,934	D
		Debt Service	1,178,712,530	1.2014	0.7500	8,840,344	
	Jasper County	Common Road District	587,861,939	0.2039	0.2039	1,198,650	
		Developmental Dis. Board	2,195,003,174	0.0845	0.0845	1,854,778	
		General Revenue	2,195,003,174	0.3102	0.1102	2,418,893	
		Mental Health	2,195,003,174	0.0845	0.0845	1,854,778	
<b><u>Jefferson</u></b>	Big River Ambulance District	General Revenue	401,824,068	0.3713	0.2635	1,058,806	
		Debt Service	401,824,068	0.4378	0.2800	1,125,107	
	Joachim-Plattin Ambulance District	General Revenue	1,144,114,146	0.3057	0.1265	1,447,304	
	North Jefferson Ambulance District	General Revenue	476,702,110	0.4573	0.2665	1,270,411	
		Pension	476,702,110	0.0461	0.0461	219,760	
		Debt Service	476,702,110	0.3677	0.2600	1,239,425	
	Valle Ambulance District	General Revenue	534,832,370	0.4119	0.2760	1,476,137	
	Rock Township Ambulance District	General Revenue	1,694,353,997	0.1929	0.0865	1,465,616	
		Debt Service	1,694,353,997	0.1161	0.1000	1,694,354	
	Festus SRD Jefferson County	Road & Bridge	700,467,612	0.1704	0.1704	1,193,597	
	Hillsboro SRD Jefferson County	Road & Bridge	33,912,731	0.1895	0.1895	64,265	
	City of Arnold	General Revenue	357,717,039	0.3630	0.1815	649,256	
	Village of Cedar Hill Lakes	General Revenue	2,514,387	0.4665	0.4665	11,730	
	City of Crystal City	General Revenue	97,356,286	0.4891	0.4891	476,170	
		Library	97,356,286	0.1291	0.1291	125,687	
		Parks & Recreation	97,356,286	0.1291	0.1291	125,687	
	City of De Soto	General Revenue	89,664,473	0.4212	0.4212	377,667	
		Library	89,664,473	0.3369	0.3369	302,080	
		Parks & Recreation	89,664,473	0.1075	0.1075	96,389	
	City of Festus	General Revenue	251,863,339	0.3278	0.3278	825,608	
		Health	251,863,339	0.0745	0.0745	187,638	
		Library	251,863,339	0.1026	0.1026	258,412	
		Parks & Recreation	251,863,339	0.1026	0.1026	258,412	
	City of Herculaneum	General Revenue	114,364,546	0.6482	0.6482	741,311	
	City of Hillsboro	General Revenue	54,513,528	0.4253	0.4253	231,846	
		Parks & Recreation	54,513,528	0.0762	0.0762	41,539	
	City of Kimmswick	General Revenue	3,149,255	0.0000	0.0000	0	
	City of Olympian Village	General Revenue	5,872,045	0.2294	0.2294	13,470	
		Streets	5,872,045	0.1192	0.1192	6,999	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Jefferson</u></b>	Village of Parkdale	General Revenue	1,837,666	0.1999	0.1999	3,673	
	City of Pevely	General Revenue	132,412,757	0.8534	0.4267	565,005	
	Village of Scotsdale	General Revenue	4,211,029	0.3115	0.3115	13,117	
	City of Byrnes Mill	General Revenue	55,271,467	0.3742	0.3742	206,826	
	Northwest Library Subdistrict	General Revenue	819,857,250	0.2662	0.2662	2,182,460	
	Windsor-Fox Library Subdistrict	General Revenue	1,666,590,801	0.2604	0.2604	4,339,802	
	Antonia FPD	Dispatch	306,635,676	0.0242	0.0242	74,206	
		General Revenue	306,635,676	0.9159	0.8452	2,591,685	
		Pension	306,635,676	0.0404	0.0404	123,881	
	Cedar Hill FPD	General Revenue	233,464,460	1.2261	1.2261	2,862,508	
		Pension	233,464,460	0.0433	0.0433	101,090	
	Dunklin FPD	General Revenue	238,567,866	0.6141	0.6141	1,465,045	
		Pension	238,567,866	0.0460	0.0460	109,741	
	Goldman FPD	Dispatch	87,241,487	0.0425	0.0425	37,078	
		General Revenue	87,241,487	1.0594	1.0594	924,236	
	Hematite FPD	General Revenue	102,166,836	0.6930	0.6930	708,016	
	High Ridge FPD	Dispatch	569,813,419	0.0442	0.0442	251,858	
		General Revenue	569,813,419	0.9707	0.7680	4,376,167	
		Pension	569,813,419	0.0707	0.0707	402,858	
	Hillsboro FPD	General Revenue	187,962,310	0.9224	0.8319	1,563,658	
	Jefferson R-7 FPD	General Revenue	244,212,603	0.4816	0.4816	1,176,128	
	Rock Community FPD	Dispatch	1,025,381,263	0.0427	0.0427	437,838	
		General Revenue	1,025,381,263	1.2147	0.9873	10,123,589	
		Pension	1,025,381,263	0.0864	0.0864	885,929	
		Debt Service	1,025,381,263	0.1180	0.1180	1,209,950	
	De Soto Rural FPD	General Revenue	275,195,475	1.0567	1.0567	2,907,991	
	Mapaville FPD	General Revenue	74,731,940	1.1736	1.1736	877,054	B
		Pension	74,731,940	0.0500	0.0500	37,366	A
	Saline Valley FPD	Dispatch	376,613,385	0.0347	0.0347	130,685	
		General Revenue	376,613,385	1.3129	1.3129	4,944,557	
		Pension	376,613,385	0.0780	0.0780	293,758	
	Jefferson County Health Department	General Revenue	4,418,164,325	0.1003	0.1003	4,431,419	
	Jefferson College	General Revenue	4,285,444,472	0.3114	0.3114	13,344,874	
	Northwest R-I School District	Operating Funds-Schools	777,325,701	3.7226	3.7226	28,936,727	D
		Debt Service	777,325,701	0.8766	0.5896	4,583,112	
	Grandview R-II School District	Operating Funds-Schools	73,955,394	3.3638	3.3094	2,447,480	D
		Debt Service	73,955,394	1.8145	1.3683	1,011,932	
	Hillsboro R-III School District	Operating Funds-Schools	371,776,926	3.4025	3.4025	12,649,710	D
		Debt Service	371,776,926	0.3345	0.3345	1,243,594	
	Dunklin R-V School District	Operating Funds-Schools	223,285,627	3.8802	3.8802	8,663,929	D
		Debt Service	223,285,627	0.9855	0.9500	2,121,213	
	Festus R-VI School District	Operating Funds-Schools	373,545,970	4.1184	4.1184	15,384,117	D
	Jefferson County R-VII SD	Operating Funds-Schools	240,171,567	3.7863	3.7863	9,093,616	D
		Debt Service	240,171,567	0.8410	0.8104	1,946,350	
	Sunrise R-IX School District	Operating Funds-Schools	49,048,699	3.5241	3.5241	1,728,525	D
		Debt Service	49,048,699	1.1483	1.1483	563,226	
	Windsor C-1 School District	Operating Funds-Schools	310,690,282	3.2546	3.2546	10,111,726	D
		Debt Service	310,690,282	1.5656	1.5295	4,752,008	
	Fox C-6 School District	Operating Funds-Schools	1,301,385,853	3.8780	3.8780	50,467,743	D
		Debt Service	1,301,385,853	0.4900	0.3901	5,076,706	
	Crystal City 47 School District	Operating Funds-Schools	71,498,905	4.7152	4.7152	3,371,316	D
	De Soto 73 School District	Operating Funds-Schools	252,321,178	3.4386	3.4262	8,645,028	D
		Debt Service	252,321,178	1.0496	0.9801	2,473,000	
	Jefferson County	Developmental Dis. Board	4,418,164,325	0.0857	0.0857	3,786,367	
		General Revenue	4,418,164,325	0.1714	0.0000	0	
		Mental Health	4,418,164,325	0.0857	0.0857	3,786,367	
		Parks & Recreation	4,418,164,325	0.0256	0.0256	1,131,050	
		Police	2,364,642,888	0.3221	0.3221	7,616,515	
		Road & Bridge	3,683,611,005	0.2259	0.2259	8,321,277	
<b><u>Johnson</u></b>	Johnson County Ambulance District	General Revenue	828,524,807	0.2890	0.2890	2,394,437	
	Western Missouri Medical Center	General Revenue	839,018,869	0.1497	0.1497	1,256,011	
	South Fork of Blackwater WSD	General Revenue	62,520,011	0.2412	0.2412	150,798	
	City of Centerview	General Revenue	1,862,750	0.8630	0.8630	16,076	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Johnson</u></b>	City of Chilhowee	General Revenue	1,683,020	0.9981	0.9981	16,798	
	City of Holden	General Revenue	22,863,146	0.7288	0.7288	166,627	
		Debt Service	22,863,146	0.4664	0.2733	62,485	
	City of Kingsville	General Revenue	6,429,822	0.7410	0.7410	47,645	
	City of Knob Noster	Fire	29,271,302	0.3000	0.3000	87,814	2024
		General Revenue	29,271,302	0.6715	0.6715	196,557	
		Debt Service	29,271,302	0.2696	0.2696	78,915	
	City of Leeton	General Revenue	4,464,600	0.8897	0.8880	39,646	
	City of Warrensburg	General Revenue	274,188,315	0.3549	0.3549	973,094	
		Parks & Recreation	274,188,315	0.1928	0.1928	528,635	
		Debt Service	274,188,315	0.8582	0.5900	1,617,711	
	Trails Consolidated PLD	General Revenue	1,356,627,536	0.2569	0.2569	3,485,176	
	Johnson County FPD 2	General Revenue	183,076,359	0.3409	0.3409	624,107	
	Johnson County FPD	General Revenue	317,962,893	0.6049	0.6049	1,923,358	
		Debt Service	317,962,893	0.1820	0.1800	572,333	
	Johnson County Community Health	General Revenue	839,018,869	0.0963	0.0963	807,975	
	Kingsville R-I School District	Operating Funds-Schools	32,856,016	4.1155	4.0635	1,335,104	D
		Debt Service	32,856,016	0.9217	0.7476	245,632	
	Holden R-III School District	Operating Funds-Schools	137,524,133	3.5666	3.5666	4,904,936	D
		Debt Service	137,524,133	1.0427	1.0234	1,407,422	
	Chilhowee R-IV School District	Operating Funds-Schools	12,232,322	5.6500	5.5500	678,894	D
	Johnson County R-VII SD	Operating Funds-Schools	54,486,082	3.7500	3.7500	2,043,228	D
		Debt Service	54,486,082	1.1245	1.0599	577,498	
	Knob Noster R-VIII School District	Operating Funds-Schools	77,792,100	3.5000	3.5000	2,722,724	D
	Leeton R-X School District	Operating Funds-Schools	20,974,794	4.0212	4.0212	843,438	D
		Debt Service	20,974,794	0.9188	0.8600	180,383	
	Warrensburg R-VI School District	Operating Funds-Schools	378,941,968	4.4511	4.4511	16,867,086	D
		Debt Service	378,941,968	1.0211	0.8200	3,107,324	
	Johnson County	Developmental Dis. Board	839,018,869	0.1156	0.1156	969,906	
		General Revenue	839,018,869	0.3192	0.0900	755,117	
		Road & Bridge	839,018,869	0.2363	0.2000	1,678,038	
<b><u>Knox</u></b>	Knox County Ambulance District	Dispatch	120,079,943	0.0269	0.0269	32,302	
		General Revenue	120,079,943	0.3139	0.3139	376,931	
	Knox County NHD	General Revenue	118,881,278	0.3500	0.3500	416,084	
	City of Baring	General Revenue	1,996,463	0.8635	0.8635	17,239	
	City of Edina	General Revenue	13,607,343	0.7500	0.7500	102,055	
		Lights	13,607,343	0.1500	0.1500	20,411	
	City of Hurdland	Fire	1,435,673	0.3500	0.3500	5,025	
		General Revenue	1,435,673	0.9518	0.9518	13,665	
	City of Knox City	General Revenue	1,809,383	1.0000	1.0000	18,094	
		Streets	1,809,383	0.5000	0.5000	9,047	2025
	Village of Newark	General Revenue	770,330	0.6210	0.6210	4,784	
	Village of Novelty	General Revenue	980,378	1.0000	1.0000	9,804	
		Streets	980,378	0.2500	0.2500	2,451	A 2027
	Knox County Library District	General Revenue	120,079,943	0.0897	0.0897	107,712	
	Knox County Health Department	General Revenue	120,079,943	0.2312	0.2312	277,625	
	Knox County R-I School District	Operating Funds-Schools	90,626,858	3.7000	3.7000	3,353,194	D
		Debt Service	90,626,858	0.2905	0.2000	181,254	
	Knox County	General Revenue	120,079,943	0.3904	0.3029	363,722	
		Road & Bridge	120,079,943	0.2832	0.2832	340,066	
		Special Road & Bridge	120,079,943	0.3500	0.3500	420,280	2026
<b><u>Laclede</u></b>	Lebanon SRD 1 Laclede County	Road & Bridge	333,282,655	0.3307	0.3307	1,102,166	
		Special Road & Bridge	333,282,655	0.2000	0.2000	666,565	2025
	Phillipsburg SRD 3 Laclede County	Road & Bridge	24,065,550	0.2663	0.2663	64,087	
		Special Road & Bridge	24,065,550	0.2300	0.2300	55,351	2025
	Laclede County SRD	Road & Bridge	172,862,433	0.2439	0.2439	421,611	
	Conway SRD 2 Laclede County	Road & Bridge	16,333,970	0.2411	0.2411	39,381	
		Special Road & Bridge	16,333,970	0.3500	0.3500	57,169	A 2027
	City of Conway	General Revenue	6,174,086	0.0000	0.0000	0	
	City of Lebanon	General Revenue	250,023,762	0.2595	0.2595	648,812	
		Parks & Recreation	250,023,762	0.0000	0.0000	0	
	Village of Phillipsburg	General Revenue	2,188,977	0.4250	0.4250	9,303	
	Village of Evergreen	Buildings Maint.	1,673,276	0.2973	0.2973	4,975	2025

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Laclede</u></b>	Village of Evergreen	Fire Equipment Maint.	1,673,276	0.2973	0.2973	4,975	2025
		Fire Truck Maint.	1,673,276	0.2973	0.2973	4,975	2025
		Police Vehicle Maint.	1,673,276	0.2973	0.2973	4,975	2025
	Lebanon-Laclede County PLD	General Revenue	547,051,965	0.1339	0.1339	732,503	
	Lebanon Rural FPD	General Revenue	151,570,221	0.3600	0.3600	545,653	
	Bennett Spring FPD	General Revenue	14,373,742	0.2937	0.2937	42,216	
	Competition Volunteer FPD	General Revenue	13,911,113	0.3000	0.3000	41,733	
	Nebo Falcon FPD	General Revenue	16,000,570	0.3000	0.3000	48,002	
	Lebanon SBD	General Revenue	4,154,700	0.6888	0.6888	28,618	
	Lebanon Marketplace CID	General Revenue	745,860	0.9916	0.9916	7,396	
	Laclede County Health Department	General Revenue	547,051,965	0.0987	0.0987	539,940	
	Laclede County R-I School District	Operating Funds-Schools	50,655,430	2.7500	2.7500	1,393,024	E
		Debt Service	50,655,430	0.6341	0.4900	248,212	
	Gasconade C-4 School District	Operating Funds-Schools	12,234,029	3.7659	3.7659	460,721	D
	Lebanon R-III School District	Operating Funds-Schools	391,549,077	3.6364	3.6364	14,238,291	D
		Debt Service	391,549,077	0.9003	0.8536	3,342,263	
	Laclede County C-5 School District	Operating Funds-Schools	40,685,306	3.3000	3.3000	1,342,615	D
	Laclede County	Dev. Dis. Board-LEEP	547,051,965	0.0650	0.0650	355,584	
		Developmental Dis. Board	547,051,965	0.0671	0.0671	367,072	
		General Revenue	547,051,965	0.2989	0.0271	148,251	
<b><u>Lafayette</u></b>	Little Sni A Bar WSD	General Revenue	9,451,899	0.3938	0.3938	37,222	
	Tabo Creek Watershed Subdistrict	General Revenue	21,936,417	0.3812	0.3812	83,622	
	Wellington Napoleon WSD	General Revenue	5,881,292	0.4000	0.4000	23,525	
	Alma SRD Lafayette County	Special Road & Bridge	20,614,232	0.3000	0.3000	61,843	2024
	Corder SRD Lafayette County	Special Road & Bridge	17,890,027	0.3318	0.3318	59,359	2024
	Concordia SRD Lafayette County	Special Road & Bridge	62,584,036	0.3300	0.3300	206,527	2024
	Dover SRD Lafayette County	Special Road & Bridge	15,380,578	0.3500	0.3500	53,832	A 2027
	Higginsville SRD Lafayette County	Special Road & Bridge	81,260,154	0.3500	0.3500	284,411	A 2027
	Mayview SRD Lafayette County	Special Road & Bridge	18,979,120	0.3500	0.3500	66,427	2025
	Odessa SRD Lafayette County	Special Road & Bridge	141,900,574	0.3200	0.3200	454,082	2026
	Waverly SRD Lafayette County	Special Road & Bridge	25,921,819	0.2800	0.2800	72,581	2026
	Wellington Napoleon SRD Lafayette County	Special Road & Bridge	38,804,294	0.3500	0.3500	135,815	2025
	City of Alma	General Revenue	5,527,060	0.5485	0.5485	30,316	
		General Revenue-Temp	5,527,060	0.3000	0.3000	16,581	2026
		Streets	5,527,060	0.4000	0.4000	22,108	2024
	Village of Aullville	General Revenue	858,737	0.5000	0.5000	4,294	
	City of Bates City	General Revenue	8,905,032	0.4103	0.4103	36,537	
	City of Concordia	General Revenue	35,618,451	0.8897	0.8897	316,897	
	City of Corder	General Revenue	3,590,923	0.7083	0.7083	25,435	
		Parks & Recreation	3,590,923	0.1744	0.1744	6,263	
	Village of Dover	General Revenue	1,149,532	0.3000	0.3000	3,449	
	City of Higginsville	General Revenue	57,196,036	0.4618	0.4618	264,131	
		Library	42,527,172	0.1900	0.1900	80,802	
		Parks & Recreation	57,196,036	0.3812	0.3812	218,031	
	City of Lexington	General Revenue	49,080,448	0.5727	0.5727	281,084	
		Health	49,080,448	0.1639	0.1639	80,443	
		Parks & Recreation	49,080,448	0.3000	0.3000	147,241	
	City of Mayview	General Revenue	1,929,801	1.0000	1.0000	19,298	
	City of Napoleon	General Revenue	3,092,535	0.9742	0.9742	30,127	
	City of Odessa	General Revenue	66,801,128	0.5668	0.5668	378,629	
		Parks & Recreation	66,801,128	0.1496	0.1496	99,934	
	City of Waverly	General Revenue	9,630,399	0.6020	0.6020	57,975	
		Streets	9,630,399	0.2430	0.2430	23,402	
	City of Wellington	General Revenue	8,290,954	0.5146	0.5146	42,665	
	City of Lake Lafayette	General Revenue	2,490,499	1.0000	1.0000	24,905	
		Streets	2,023,056	0.3000	0.3000	6,069	2024
		General Revenue	26,286,917	0.3500	0.3500	92,004	B
	Corder FPD	Dispatch	324,783,055	0.0227	0.0227	73,726	
	Sni Valley FPD	Fire & Ambulance	324,783,055	0.1141	0.1141	370,577	
		General Revenue	324,783,055	0.7240	0.7240	2,351,429	
		Debt Service	324,783,055	0.1679	0.1679	545,311	
	Concordia FPD	Ambulance	82,139,555	0.2965	0.2965	243,544	
		General Revenue	82,139,555	0.2890	0.2890	237,383	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Lafayette</u></b>	Alma FPD	General Revenue	26,964,314	0.3712	0.3712	100,092	
	Wellington-Napoleon FPD	Ambulance	41,801,344	0.3414	0.3414	142,710	
		General Revenue	41,801,344	0.2716	0.2716	113,532	
	Odessa Fire & Rescue Protection	Ambulance	136,905,702	0.3000	0.3000	410,717	
		General Revenue	136,905,702	0.5914	0.5914	809,660	
	Mayview FPD	General Revenue	16,517,535	0.3000	0.3000	49,553	
	Higginsville FPD	General Revenue	87,089,567	0.2796	0.2796	243,502	
		Debt Service	87,089,567	0.4052	0.3155	274,768	
	Waverly FPD	General Revenue	22,465,438	0.3000	0.3000	67,396	
	Wellington-Napoleon R-IX RRD	Parks & Recreation	38,244,551	0.2000	0.2000	76,489	
	Lafayette County Health Department	General Revenue	573,068,137	0.0733	0.0733	420,059	
	Lafayette County Extension District	General Revenue	573,068,137	0.0700	0.0700	401,148	
	Concordia R-II School District	Operating Funds-Schools	60,719,124	4.1401	4.1401	2,513,832	D
		Debt Service	60,719,124	0.6843	0.4613	280,097	
	Lafayette County C-1 SD	Operating Funds-Schools	95,210,932	3.7034	3.7008	3,523,566	D
		Debt Service	95,210,932	1.3284	0.8631	821,766	
	Odessa R-VII School District	Operating Funds-Schools	175,425,171	3.5662	3.5662	6,256,012	D
		Debt Service	175,425,171	1.2262	1.1623	2,038,967	
	Santa Fe R-X School District	Operating Funds-Schools	41,730,838	4.3504	4.3504	1,815,458	D
		Debt Service	41,730,838	1.0599	0.7000	292,116	
	Wellington-Napoleon R-IX SD	Operating Funds-Schools	38,238,840	4.8373	4.8373	1,849,727	D
		Debt Service	38,238,840	0.9322	0.8859	338,758	
	Lexington R-V School District	Operating Funds-Schools	68,364,100	4.0993	4.0168	2,746,049	D
		Debt Service	68,364,100	1.7355	1.1912	814,353	
	Lafayette County	Common Road District 2-W	50,405,045	0.3300	0.3300	166,337	2024
		Common Road District I-E	573,068,137	0.3500	0.3500	2,005,738	A 2027
		Developmental Dis. Board	573,068,137	0.0643	0.0643	368,483	
		General Revenue	573,068,137	0.2933	0.1900	1,088,829	
		Noxious Weed	573,068,137	0.0119	0.0119	68,195	
		Road & Bridge	573,068,137	0.2162	0.2162	1,238,973	
		General Revenue	227,992,759	0.1383	0.1383	315,314	
		General Revenue	643,476,302	0.1043	0.1043	671,146	
<b><u>Lawrence</u></b>	Mt. Vernon Ambulance District	General Revenue	227,992,759	0.1383	0.1383	315,314	
	Lawrence County NHD	General Revenue	643,476,302	0.1043	0.1043	671,146	
	Aurora SRD Lawrence County	Special Road & Bridge	141,625,629	0.1700	0.1700	240,764	2024
	Buck Prairie SRD Lawrence County	Special Road & Bridge	54,932,163	0.3752	0.3752	206,105	2025
	Freistatt SRD Lawrence County	Special Road & Bridge	12,114,251	0.3500	0.3500	42,400	2026
	Green Benefit SRD Lawrence County	Special Road & Bridge	10,471,403	0.2200	0.2200	23,037	2024
	Midway Benefit SRD Lawrence County	Special Road & Bridge	4,437,226	0.2394	0.2394	10,623	2025
	Miller Benefit SRD Lawrence County	Special Road & Bridge	29,837,433	0.1900	0.1900	56,691	2025
	Mt. Pleasant Benefit SRD Lawrence County	Special Road & Bridge	7,270,021	0.1990	0.1990	14,467	2025
	Mt. Vernon Benefit SRD Lawrence County	Special Road & Bridge	142,710,899	0.1585	0.1585	226,197	2025
	Pierce Benefit SRD Lawrence County	Special Road & Bridge	39,081,921	0.1863	0.1863	72,810	2024
	Red Oak Benefit SRD Lawrence County	Special Road & Bridge	18,658,843	0.2000	0.2000	37,318	2025
	Verona Benefit SRD Lawrence County	Special Road & Bridge	49,367,798	0.2500	0.2500	123,419	A 2027
	Vineyard Benefit SRD Lawrence County	Special Road & Bridge	6,808,754	0.2200	0.2200	14,979	2024
	Monett SRD Lawrence County	Special Road & Bridge	56,811,115	0.2600	0.2600	147,709	A 2027
	City of Aurora	General Revenue	102,316,909	0.3690	0.3690	377,549	
	Village of Freistatt	General Revenue	1,479,225	0.2814	0.2814	4,163	
	City of Marionville	General Revenue	23,725,714	0.5627	0.5627	133,505	
	City of Miller	General Revenue	6,284,581	0.9797	0.9797	61,570	
	City of Pierce City	General Revenue	13,346,974	0.4526	0.4526	60,408	
		Parks & Recreation	13,346,974	0.1200	0.1200	16,016	
	City of Stotts City	General Revenue	1,640,193	0.4999	0.4999	8,199	
	City of Verona	General Revenue	21,014,166	1.0000	1.0000	210,142	
	Aurora Rural FPD	General Revenue	116,024,013	0.3000	0.3000	348,072	
	Pierce City FPD	General Revenue	56,813,040	0.5762	0.5762	327,357	B
	Miller Rural FPD	General Revenue	39,111,000	0.1628	0.1628	63,673	
	Mt. Vernon FPD	General Revenue	136,620,222	0.2910	0.2910	397,565	
	Freistatt FPD	General Revenue	18,634,678	0.5854	0.5854	109,087	B
	Stotts City FPD	General Revenue	14,973,851	0.1899	0.1899	28,435	
	Avilla FPD	General Revenue	28,445,943	0.2596	0.2596	73,846	
	Halltown FPD	General Revenue	37,611,112	0.3000	0.3000	112,833	
	Miller R-II School District	Operating Funds-Schools	75,262,454	3.2891	3.2600	2,453,556	D
		Operating Funds-Temp	75,262,454	0.0000	0.0000	0	2026



Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Lawrence</u></b>	Miller R-II School District	Debt Service	75,262,454	0.8071	0.6100	459,101	
	Pierce City R-VI School District	Operating Funds-Schools	53,902,665	2.7500	2.7500	1,482,323	E
		Debt Service	53,902,665	0.8133	0.7900	425,831	
	Marionville R-IX School District	Operating Funds-Schools	55,284,000	2.8610	2.7500	1,520,310	E
		Debt Service	55,284,000	1.0370	0.9800	541,783	
	Mt. Vernon R-V School District	Operating Funds-Schools	153,020,523	2.7500	2.7500	4,208,064	D
		Debt Service	153,020,523	0.9343	0.9200	1,407,789	
	Aurora R-VIII School District	Operating Funds-Schools	151,474,278	2.3441	2.3441	3,550,709	E
		Operating Funds-Temp	151,474,278	0.4059	0.4059	614,834	2024
		Debt Service	151,474,278	1.0973	1.0500	1,590,480	
	Verona R-VII School District	Operating Funds-Schools	42,698,006	2.9495	2.9427	1,256,474	D
		Debt Service	42,698,006	1.0460	1.0073	430,097	
	Lawrence County	Common Road District 1	50,419,263	0.1994	0.1994	100,536	2025
		Common Road District 2	18,845,134	0.2072	0.2072	39,047	2025
		Developmental Dis. Board	643,476,302	0.0851	0.0851	547,598	
		General Revenue	643,476,302	0.2754	0.1222	786,328	
		Road & Bridge	643,476,302	0.0982	0.0982	631,894	
		Senior Services	643,476,302	0.0468	0.0468	301,147	
		General Revenue	171,164,702	0.2343	0.1351	231,244	
		General Revenue	171,164,702	0.1395	0.1395	238,775	
<b><u>Lewis</u></b>	Buck & Doe Run Creeks WSD	General Revenue	5,331,550	0.4000	0.4000	21,326	
	Durgens Creek Watershed Subdistrict	General Revenue	3,639,190	0.3586	0.3586	13,050	
	Troublesome Creek WSD	General Revenue	15,176,022	0.3406	0.3406	51,690	
	Grassy Creek Watershed Subdistrict	General Revenue	9,837,190	0.3809	0.3809	37,470	
	Canton SRD Lewis County	Road & Bridge	44,259,810	0.2916	0.2916	129,062	
	Dickerson SRD Lewis County	Road & Bridge	1,232,145	0.3500	0.3500	4,313	
	La Grange SRD Lewis County	Road & Bridge	23,114,400	0.3500	0.3500	80,900	
	City of Canton	General Revenue	27,153,646	0.6941	0.6941	188,473	
		Levee	27,153,646	0.1932	0.1932	52,461	
		Library	27,153,646	0.4548	0.4548	123,495	B
		Parks & Recreation	27,153,646	0.1932	0.1932	52,461	
		Debt Service	27,153,646	0.5090	0.5090	138,212	
	City of Ewing	General Revenue	4,050,179	0.7770	0.7770	31,470	
	City of La Belle	General Revenue	5,691,933	0.7604	0.7604	43,281	
		Streets	5,691,933	0.1000	0.1000	5,692	2024
	City of La Grange	Cemetery	12,853,056	0.1436	0.1436	18,457	
		General Revenue	12,853,056	0.5234	0.5234	67,273	
		Streets	12,853,056	0.2886	0.2886	37,094	
	City of Lewistown	General Revenue	5,180,115	0.7051	0.7051	36,525	
	Village of Monticello	General Revenue	1,412,402	0.6654	0.6654	9,398	
	Lewis County Library District	General Revenue	143,763,120	0.0958	0.0958	137,725	
	Canton R-V FPD	General Revenue	69,177,636	0.2972	0.2972	205,596	
		Debt Service	69,177,636	0.0789	0.0789	54,581	
	Ewing-Maywood R-4 FPD	General Revenue	38,313,663	0.4900	0.4900	187,737	B
	Western Lewis County FPD	General Revenue	41,652,446	0.3995	0.3995	166,402	
		Debt Service	41,652,446	0.0201	0.0201	8,372	
	Lewis County Health Department & HHA	General Revenue	171,164,702	0.2383	0.2383	407,885	
	Canton R-V School District	Operating Funds-Schools	50,715,940	3.3297	3.3297	1,688,689	D
		Debt Service	50,715,940	0.5706	0.5500	278,938	
	Lewis County C-1 School District	Operating Funds-Schools	97,765,950	4.3319	4.3319	4,235,123	D
	Lewis County	Common Road District	97,524,592	0.2100	0.2100	204,802	2025
		General Revenue	171,164,702	0.3878	0.2664	455,983	
		Road & Bridge	97,524,592	0.2643	0.2643	257,757	
<b><u>Lincoln</u></b>	Lincoln County Ambulance District	General Revenue	1,218,060,518	0.2422	0.0968	1,179,083	
		Debt Service	1,218,060,518	0.0859	0.0800	974,448	
	Clarence Cannon Memorial WSD	General Revenue	15,016,507	0.1664	0.1664	24,987	
	City of Elsberry	Cemetery	22,435,200	0.1429	0.1429	32,060	
		General Revenue	22,435,200	0.4766	0.4766	106,926	
	City of Foley	General Revenue	1,181,052	0.7635	0.7635	9,017	
	City of Hawk Point	General Revenue	7,301,041	0.3119	0.3119	22,772	
	City of Moscow Mills	General Revenue	58,352,242	0.2315	0.2315	135,085	
		General Revenue & Water	58,352,242	0.4531	0.4531	264,394	
	City of Old Monroe	General Revenue	6,096,783	0.3185	0.3185	19,418	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Lincoln</u></b>	City of Silex	General Revenue	2,481,817	0.2792	0.2792	6,929	
		Debt Service	2,481,817	0.8429	0.8429	20,919	
	City of Troy	General Revenue	275,401,061	0.1706	0.1706	469,834	
	City of Winfield	General Revenue	18,007,101	0.3290	0.3290	59,243	
	Village of Truxton	General Revenue	538,390	0.4424	0.4424	2,382	
	Village of Chain of Rocks	General Revenue	1,617,507	0.3876	0.3876	6,269	
	Village of Fountain 'N Lakes	General Revenue	553,631	0.4702	0.4702	2,603	
	Winfield-Foley FPD	General Revenue	158,920,236	0.2202	0.2202	349,942	
		Debt Service	158,920,236	0.1696	0.1696	269,529	
	Lincoln County FPD	General Revenue	754,274,510	0.4596	0.2941	2,218,321	
		Debt Service	754,274,510	0.2237	0.1600	1,206,839	
	Elsberry FPD	General Revenue	76,951,887	0.2611	0.2611	200,921	
	Northwest FPD Lincoln County	General Revenue	62,859,520	0.2631	0.2631	165,383	
	Hawk Point FPD	General Revenue	69,929,985	0.3928	0.3928	274,685	
	Old Monroe FPD	General Revenue	63,262,058	0.2491	0.2491	157,586	
	Lincoln County Health Department	General Revenue	1,218,060,518	0.1689	0.1689	2,057,304	
	Silex R-I School District	Operating Funds-Schools	51,889,981	3.0471	3.0471	1,581,140	D
		Debt Service	51,889,981	1.0386	0.9629	499,649	
	Elsberry R-II School District	Operating Funds-Schools	70,809,021	3.3852	3.3843	2,396,390	D
		Debt Service	70,809,021	1.3833	0.9300	658,524	
	Troy R-III School District	Operating Funds-Schools	813,138,549	3.4118	3.4118	27,742,661	D
		Debt Service	813,138,549	1.4051	1.3750	11,180,655	
	Winfield R-IV School District	Operating Funds-Schools	160,106,035	2.7914	2.7703	4,435,417	D
		Debt Service	160,106,035	2.4375	1.5755	2,522,471	
	Lincoln County	Developmental Dis. Board	1,218,060,518	0.0844	0.0844	1,028,043	
		General Revenue	1,218,060,518	0.2939	0.1600	1,948,897	
		Hospital	1,218,060,518	0.1469	0.1469	1,789,331	
		Road & Bridge	1,218,060,518	0.2247	0.2238	2,726,019	
<b><u>Linn</u></b>	Linn County Ambulance District	General Revenue	198,682,857	0.2807	0.0882	175,238	
	East Yellow Creek WSD	General Revenue	13,091,704	0.3609	0.3609	47,248	
	Marceline SRD Linn County	General Revenue	28,817,808	0.0998	0.0998	28,760	
		Road & Bridge	28,817,808	0.3702	0.3702	106,684	
	Purdin SRD Linn County	General Revenue	2,120,096	0.0000	0.0000	0	
		Road & Bridge	2,120,096	0.5000	0.5000	10,600	
		Special Road & Bridge	2,120,096	0.3500	0.3500	7,420	2026
	City of Brookfield	Cemetery	50,122,178	0.0971	0.0971	48,669	
		General Revenue	50,122,178	0.8374	0.8374	419,723	
		Library	50,122,178	0.3644	0.3644	182,645	
		Parks & Recreation	50,122,178	0.1941	0.1941	97,287	
	City of Browning	General Revenue	909,945	1.0000	1.0000	9,099	
	City of Bucklin	General Revenue	3,857,488	1.0000	1.0000	38,575	
		Special Road & Bridge	3,857,488	0.6000	0.6000	23,145	2026
		Streets	3,857,488	0.5000	0.5000	19,287	
	City of Laclede	Cemetery	2,799,864	0.1000	0.1000	2,800	
		General Revenue	2,799,864	1.0000	1.0000	27,999	
	City of Linneus	General Revenue	1,736,651	0.6000	0.6000	10,420	
		Streets	1,736,651	0.4000	0.4000	6,947	
	City of Marceline	General Revenue	28,617,429	0.5181	0.5181	148,267	
		Library	28,617,429	0.2492	0.2492	71,315	
		Debt Service	28,617,429	0.2579	0.2579	73,804	
	City of Meadville	General Revenue	4,019,106	0.3882	0.3882	15,602	
	City of Purdin	General Revenue	660,196	1.0000	1.0000	6,602	
	Baker Township Linn County	General Revenue	4,590,755	0.1000	0.1000	4,591	
		Road & Bridge	4,590,755	0.5000	0.5000	22,954	
		Special Road & Bridge	4,590,755	0.3500	0.3500	16,068	2026
	North Benton Township Linn County	General Revenue	2,525,137	0.1000	0.1000	2,525	
		Road & Bridge	2,525,137	0.5000	0.5000	12,626	
		Special Road & Bridge	2,525,137	0.3500	0.3500	8,838	2026
	Brookfield Township Linn County	General Revenue	69,737,410	0.0967	0.0967	67,436	
		Road & Bridge	69,737,410	0.3860	0.3860	269,186	
	Bucklin Township Linn County	General Revenue	14,843,397	0.0898	0.0898	13,329	
		Road & Bridge	14,843,397	0.4313	0.4313	64,020	
		Special Road & Bridge	14,934,828	0.3500	0.3500	52,272	2026

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Linn</u></b>	Clay Township Linn County	General Revenue	7,013,198	0.0982	0.0982	6,887	2026
		Road & Bridge	7,013,198	0.4904	0.4904	34,393	
		Special Road & Bridge	7,013,198	0.3500	0.3500	24,546	
	Enterprise Township Linn County	General Revenue	2,275,712	0.1000	0.1000	2,276	2026
		Road & Bridge	2,275,712	0.5000	0.5000	11,379	
		Special Road & Bridge	2,275,712	0.3500	0.3500	7,965	
	Grantsville Township Linn County	General Revenue	5,205,911	0.1000	0.1000	5,206	2026
		Road & Bridge	5,205,911	0.5000	0.5000	26,030	
		Special Road & Bridge	5,205,911	0.3500	0.3500	18,221	
	Jackson Township Linn County	General Revenue	4,169,127	0.1000	0.1000	4,169	2026
		Road & Bridge	4,169,127	0.5000	0.5000	20,846	
		Special Road & Bridge	4,169,127	0.3500	0.3500	14,592	
		Debt Service	4,169,127	0.4490	0.4490	18,719	
	Jefferson Township Linn County	General Revenue	15,138,787	0.0964	0.0964	14,594	2026
		Road & Bridge	15,138,787	0.3760	0.3760	56,922	
		Special Road & Bridge	15,138,787	0.3500	0.3500	52,986	
	Locust Creek Township Linn County	General Revenue	7,716,757	0.1000	0.1000	7,717	2026
		Road & Bridge	7,716,757	0.5000	0.5000	38,584	
		Special Road & Bridge	7,716,757	0.3500	0.3500	27,009	
	Marceline Township Linn County	General Revenue	8,680,241	0.0913	0.0913	7,925	2026
		Road & Bridge	8,680,241	0.4562	0.4562	39,599	
		Special Road & Bridge	8,680,241	0.3500	0.3500	30,381	
	North Salem Township Linn County	General Revenue	3,461,412	0.0990	0.0990	3,427	2026
		Road & Bridge	3,461,412	0.4952	0.4952	17,141	
		Special Road & Bridge	3,461,412	0.3500	0.3500	12,115	
	Parson Creek Township Linn County	General Revenue	11,847,731	0.0984	0.0984	11,658	2026
		Road & Bridge	11,847,731	0.4717	0.4717	55,886	
		Special Road & Bridge	11,847,731	0.3500	0.3500	41,467	
	Yellow Creek Township Linn County	General Revenue	10,539,378	0.0761	0.0761	8,020	2026
		Road & Bridge	10,539,378	0.3475	0.3475	36,624	
		Special Road & Bridge	10,539,378	0.3500	0.3500	36,888	
	Laclede Community FPD	General Revenue	15,098,308	0.2468	0.2468	37,263	
	Linneus FPD	General Revenue	11,501,349	0.3000	0.3000	34,504	
	Meadville FPD	General Revenue	17,383,284	0.2990	0.2990	51,976	
	Tri-Creek FPD	General Revenue	21,719,798	0.3000	0.3000	65,159	A
	Linn County Health Department	General Revenue	198,682,857	0.2324	0.2324	461,739	
	Linn County R-I School District	Operating Funds-Schools	21,745,528	4.5000	4.5000	978,549	D
	Bucklin R-II School District	Operating Funds-Schools	13,838,511	5.3467	5.3467	739,904	D
	Meadville R-IV School District	Operating Funds-Schools	22,157,279	3.8219	3.8219	846,829	D
	Marceline R-V School District	Debt Service	22,157,279	1.3979	1.0500	232,651	D
		Operating Funds-Schools	52,272,904	4.0445	4.0445	2,114,178	
		Debt Service	52,272,904	1.0713	0.8000	418,183	
	Brookfield R-III School District	Operating Funds-Schools	80,059,820	4.4557	4.4557	3,567,225	D
		Debt Service	80,059,820	0.7012	0.6600	528,395	
		Developmental Dis. Board	198,682,857	0.1936	0.1936	384,650	
	Linn County	General Revenue	198,682,857	0.2927	0.0725	144,045	
		Senior Services	198,682,857	0.0487	0.0487	96,759	
		General Revenue	231,291,582	0.2990	0.1999	462,352	
<b><u>Livingston</u></b>	Livingston County Ambulance District	General Revenue	231,291,582	0.1495	0.1495	345,781	
	Livingston County NHD	General Revenue	120,258,468	0.6852	0.6852	824,011	
	City of Chillicothe	Industrial Improvements	120,258,468	0.0000	0.0000	0	
		Parks & Recreation	120,258,468	0.1927	0.1927	231,738	
		General Revenue	2,116,550	1.0000	1.0000	21,166	
	City of Chula	General Revenue	871,750	1.0000	1.0000	8,718	
	Village of Ludlow	General Revenue	687,558	0.5296	0.5296	3,641	
	Village of Mooresville	General Revenue	1,383,606	0.7500	0.7500	10,377	
	City of Wheeling	General Revenue	231,291,582	0.2691	0.2691	622,406	
	Livingston County Memorial PLD	Debt Service	231,291,582	0.1250	0.1250	289,114	2026
		General Revenue	8,337,238	0.1000	0.1000	8,337	
		Road & Bridge	8,337,238	0.5000	0.5000	41,686	
	Blue Mound Township Livingston County	Special Road & Bridge	8,337,238	0.3500	0.3500	29,180	
		General Revenue	142,389,074	0.0994	0.0994	141,535	
		Road & Bridge	142,389,074	0.2860	0.2860	407,233	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Livingston</u></b>	Cream Ridge Township Livingston County	General Revenue	10,231,678	0.0927	0.0927	9,485	2025
		Road & Bridge	10,231,678	0.3944	0.3944	40,354	
		Special Road & Bridge	10,231,678	0.3500	0.3500	35,811	
	Grand River Township Livingston County	General Revenue	6,199,321	0.0997	0.0997	6,181	2024
		Road & Bridge	6,199,321	0.4989	0.4989	30,928	
		Special Road & Bridge	6,199,321	0.3500	0.3500	21,698	
	Green Township Livingston County	General Revenue	5,877,616	0.0964	0.0964	5,666	2026
		Road & Bridge	5,877,616	0.4809	0.4809	28,265	
	Jackson Township Livingston County	General Revenue	11,997,834	0.0959	0.0959	11,506	2026
		Road & Bridge	11,997,834	0.2890	0.2890	34,674	
		Special Road & Bridge	11,997,834	0.3500	0.3500	41,992	
	Medicine Township Livingston County	General Revenue	3,416,131	0.1000	0.1000	3,416	2026
		Road & Bridge	3,416,131	0.4382	0.4382	14,969	
		Special Road & Bridge	3,416,131	0.3500	0.3500	11,956	
	Monroe Township Livingston County	General Revenue	6,515,855	0.0904	0.0904	5,890	2024
		Road & Bridge	6,515,855	0.4222	0.4222	27,510	
		Special Road & Bridge	6,515,855	0.3500	0.3500	22,805	
	Mooresville Township Livingston County	General Revenue	5,059,182	0.0996	0.0996	5,039	2024
		Road & Bridge	5,059,182	0.4980	0.4980	25,195	
		Special Road & Bridge	5,059,182	0.3500	0.3500	17,707	
	Rich Hill Township Livingston County	General Revenue	12,522,869	0.0985	0.0985	12,335	2026
		Road & Bridge	12,522,869	0.4494	0.4494	56,278	
		Special Road & Bridge	12,522,869	0.3500	0.3500	43,830	
	Sampsel Township Livingston County	General Revenue	6,206,262	0.1000	0.1000	6,206	2025
		Road & Bridge	6,206,262	0.4928	0.4928	30,584	
		Special Road & Bridge	6,206,262	0.3500	0.3500	21,722	
	Wheeling Township Livingston County	General Revenue	5,203,470	0.0990	0.0990	5,151	2024
		Road & Bridge	5,203,470	0.4952	0.4952	25,768	
		Special Road & Bridge	5,203,470	0.3500	0.3500	18,212	
	Fairview Township Livingston County	General Revenue	7,335,050	0.1000	0.1000	7,335	2024
		Road & Bridge	7,335,050	0.4683	0.4683	34,350	
		Special Road & Bridge	7,335,050	0.3500	0.3500	25,673	
	Green Township FPD	General Revenue	5,877,616	0.5304	0.5304	31,175	D
	Mooresville Township FPD	General Revenue	5,059,182	0.2988	0.2988	15,117	
	Chillicothe FPD No. 1	General Revenue	48,988,648	0.3000	0.3000	146,966	
	Livingston County Health Center	General Revenue	231,291,582	0.3389	0.3389	783,847	D
	Southwest Livingston County R-I SD	Operating Funds-Schools	15,223,568	4.4700	4.4700	680,493	
	Livingston County R-III SD	Operating Funds-Schools	10,031,016	5.5000	4.9822	499,765	
	Chillicothe R-II School District	Operating Funds-Schools	180,960,241	3.7443	3.7443	6,775,694	D
	Livingston County	Debt Service	180,960,241	1.0346	0.9660	1,748,076	
		Developmental Dis. Board	231,291,582	0.0997	0.0997	230,598	
		General Revenue	231,291,582	0.3343	0.0272	62,911	2024
	Macon County Ambulance District	Senior Services	231,291,582	0.0498	0.0498	115,183	
		General Revenue	296,898,534	0.1415	0.1415	420,111	
	Samaritan Memorial Hospital	General Revenue	296,898,534	0.1886	0.1886	559,951	2024
	La Plata NHD	General Revenue	37,437,804	0.1500	0.1500	56,157	
	Macon County NHD	General Revenue	236,301,885	0.3500	0.3500	827,057	
	Hudson SRD Macon County	Road & Bridge	111,820,337	0.2864	0.2864	320,253	2024
		Special Road & Bridge	111,820,337	0.2000	0.2000	223,641	
		Road & Bridge	20,621,322	0.3249	0.3249	66,999	2024
	La Plata SRD Macon County	Special Road & Bridge	20,621,322	0.3500	0.3500	72,175	
		General Revenue	2,543,376	1.0000	1.0000	25,434	
	City of Atlanta	General Revenue	6,766,193	0.7887	0.7887	53,365	2024
	City of Bevier	Lights	6,766,193	0.2201	0.2201	14,892	
	City of Callao	General Revenue	1,856,264	0.9276	0.9276	17,219	
	City of Elmer	General Revenue	750,311	0.9984	0.9984	7,491	2024
	City of Ethel	General Revenue	628,455	0.7821	0.7821	4,915	
	City of La Plata	General Revenue	13,391,230	0.8558	0.8558	114,602	
		Library	13,391,230	0.1960	0.1960	26,247	2024
		Parks & Recreation	13,391,230	0.1960	0.1960	26,247	
	City of Macon	General Revenue	83,799,785	0.5937	0.5937	497,519	2024
		Library	83,799,785	0.2375	0.2375	199,024	
	City of New Cambria	General Revenue	1,613,504	0.8053	0.8053	12,994	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Macon</u></b>	Village of South Gifford	General Revenue	137,439	0.5000	0.5000	687	B
	La Plata Community FPD	General Revenue	50,630,957	0.6500	0.6500	329,101	
	Bevier FPD	General Revenue	34,640,699	0.2884	0.2884	99,904	
	Callao Town & Country Volunteer FPD	General Revenue	15,824,845	0.3617	0.3617	57,238	
	Macon County Health Department	General Revenue	296,898,534	0.1415	0.1415	420,111	D
	Atlanta C-3 School District	Operating Funds-Schools	21,913,519	3.9978	3.9978	876,059	
		Debt Service	21,913,519	1.4713	0.9900	216,944	
	Bevier C-4 School District	Operating Funds-Schools	17,970,679	3.8085	3.8085	684,413	
	La Plata R-II School District	Operating Funds-Schools	34,407,646	3.1690	3.1690	1,090,378	D
	Macon County R-I School District	Operating Funds-Schools	142,445,718	3.0896	3.0896	4,401,003	D
		Operating Funds-Temp	142,445,718	0.3900	0.3900	555,538	2032
	Callao C-8 School District	Operating Funds-Schools	8,185,406	4.3627	4.3000	351,972	
	Macon County R-IV School District	Operating Funds-Schools	15,771,510	4.7620	4.7620	751,039	
	Macon County	Common Road District	164,456,742	0.3003	0.3003	493,864	
		Developmental Dis. Board	296,898,534	0.0944	0.0944	280,272	2026
		General Revenue	296,898,534	0.4081	0.2467	732,449	
		Special Road & Bridge	164,456,742	0.3500	0.3500	575,599	
<b><u>Madison</u></b>	Madison County Ambulance District	General Revenue	151,271,199	0.0000	0.0000	0	
	Village of Cobalt City	General Revenue	1,093,764	0.2334	0.2334	2,553	
	City of Fredericktown	General Revenue	43,253,133	0.7479	0.7479	323,490	
		Parks & Recreation	43,253,133	0.1297	0.1297	56,099	
	Village of Junction City	General Revenue	2,292,849	0.2400	0.2400	5,503	
	City of Marquand	General Revenue	1,020,670	1.0000	1.0000	10,207	
		Debt Service	1,020,670	0.9664	0.9664	9,864	
	Cherokee Pass FPD	General Revenue	71,644,144	0.2980	0.2980	213,500	
	Madison County Health Department	General Revenue	151,271,199	0.2470	0.2470	373,640	D
	Marquand-Zion R-VI School District	Operating Funds-Schools	14,232,905	4.1377	4.1377	588,915	
		Debt Service	14,232,905	0.5603	0.5000	71,165	
	Fredericktown R-I School District	Operating Funds-Schools	135,639,095	3.8888	3.8888	5,274,733	
	Madison County	Developmental Dis. Board	151,271,199	0.1962	0.1962	296,794	D
		General Revenue	151,271,199	0.3978	0.1390	210,267	
		Library	151,271,199	0.1976	0.1976	298,912	
		Road & Bridge	151,271,199	0.2893	0.2893	437,628	
<b><u>Maries</u></b>	Maries-Osage County Ambulance District	General Revenue	125,365,215	0.1924	0.1924	241,203	
	Ozark Central Ambulance District	General Revenue	110,108,385	0.2723	0.2723	299,825	
	Belle SRD 6 Maries-Osage County	Road & Bridge	14,971,165	0.2447	0.2447	36,634	
	Maries County SRD 8	Road & Bridge	10,692,971	0.2462	0.2462	26,326	
	City of Vienna	General Revenue	10,606,343	0.6469	0.6469	68,612	
	City of Belle	General Revenue	15,075,288	0.6582	0.6582	99,226	
		Parks & Recreation	15,075,288	0.1611	0.1611	24,286	
	Maries County Library District	General Revenue	176,122,226	0.1605	0.1605	282,676	
	Vienna Volunteer FPD	General Revenue	36,627,407	0.2979	0.2979	109,113	D
	Belle FPD	General Revenue	52,644,006	0.3000	0.3000	157,932	
	Maries County R-I School District	Operating Funds-Schools	69,771,880	3.3502	3.3502	2,337,498	
		Debt Service	69,771,880	0.7427	0.4400	306,996	
	Maries County R-II School District	Operating Funds-Schools	86,230,301	3.3574	3.3574	2,895,096	D
	Maries County	Common Road District 1	79,361,552	0.2743	0.2743	217,689	
		Common Road District 2	73,568,124	0.2422	0.2422	178,182	
		General Revenue	176,122,226	0.4712	0.3663	645,136	
<b><u>Marion</u></b>	Marion County Ambulance District	General Revenue	566,457,214	0.0000	0.0000	0	
		Pension	566,457,214	0.0478	0.0478	270,767	
	Marion County NHD	General Revenue	563,903,750	0.1380	0.1380	778,187	
	City of Hannibal	General Revenue	265,065,455	0.7590	0.7590	2,011,847	
		Library	265,065,455	0.2854	0.2854	756,497	
		Police & Fire	265,065,455	0.1334	0.1334	353,597	
	City of Palmyra	General Revenue	52,333,719	0.6192	0.6192	324,050	
	Marion County Library Subdistrict 1	General Revenue	204,283,760	0.1444	0.1444	294,986	
	Palmyra FPD	General Revenue	200,846,844	0.2888	0.2888	580,046	
	Marion County Health Department	General Revenue	563,903,750	0.0925	0.0875	493,416	
	Marion County R-II School District	Operating Funds-Schools	22,114,610	3.6611	3.6611	809,638	
		Debt Service	22,114,610	0.6070	0.5786	127,955	
	Palmyra R-I School District	Operating Funds-Schools	174,073,159	3.3569	3.3550	5,840,154	D
		Debt Service	174,073,159	0.8900	0.6730	1,171,512	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year		
<u>Marion</u>	Hannibal 60 School District	Operating Funds-Schools	372,475,354	3.4921	3.4921	13,007,212	D		
		Debt Service	372,475,354	1.2428	1.1200	4,171,724			
	Marion County	Developmental Dis. Board	563,903,750	0.1300	0.1300	733,075			
		General Revenue	563,903,750	0.4204	0.1350	761,270			
		Road & Bridge	563,903,750	0.3153	0.3153	1,777,989			
<u>McDonald</u>	City of Anderson	General Revenue	19,725,145	0.2320	0.2320	45,762	2025		
		General Revenue-Temp	19,725,145	0.3407	0.3407	67,204			
	City of Goodman	General Revenue	9,625,175	0.7147	0.7147	68,791			
	City of Lanagan	General Revenue	1,392,562	0.9447	0.9447	13,156			
	City of Pineville	General Revenue	10,408,699	0.4831	0.4831	50,284			
	City of Southwest City	General Revenue	17,772,263	0.6500	0.6500	115,520			
	McDonald County Library District	General Revenue	306,883,477	0.0973	0.0973	298,598			
	Goodman Area FPD	General Revenue	40,769,813	0.2915	0.2915	118,844			
	White Rock FPD	General Revenue	66,753,514	0.3000	0.3000	200,261			
	Stella FPD	General Revenue	37,068,256	0.2898	0.2898	107,424			
	Pineville FPD	General Revenue	27,634,626	0.3000	0.3000	82,904			
	McDonald County R-I School District	Operating Funds-Schools	260,809,549	2.8115	2.7500	7,172,263		E	
		Debt Service	260,809,549	0.9729	0.6700	1,747,424			
	McDonald County	Road & Bridge	306,883,477	0.0000	0.0000	0			
	<u>Mercer</u>	Mercer County Ambulance District	General Revenue	89,949,521	0.3121	0.3121		280,732	2026
		City of Mercer	General Revenue	2,642,359	0.8695	0.8695		22,975	
			Streets	2,642,359	0.4846	0.4846		12,805	
		Debt Service	2,642,359	1.0474	1.0474	27,676			
City of Princeton		Band	12,491,603	0.1000	0.1000	12,492			
		General Revenue	12,491,603	1.0000	1.0000	124,916			
Village of South Lineville		General Revenue	649,681	0.4177	0.4177	2,714			
Mercer County Library District		General Revenue	89,949,521	0.1892	0.1892	170,184			
Harrison Township Mercer County		General Revenue	4,429,525	0.0967	0.0967	4,283			
		Road & Bridge	4,429,525	0.4832	0.4832	21,403			
		Special Road & Bridge	4,429,525	0.3500	0.3500	15,503			
Lindley Township Mercer County		General Revenue	3,354,935	0.0931	0.0931	3,123			
		Road & Bridge	3,354,935	0.4656	0.4656	15,621			
		Special Road & Bridge	3,354,935	0.3500	0.3500	11,742			
Madison Township Mercer County		General Revenue	4,757,561	0.0925	0.0925	4,401			
		Road & Bridge	4,757,561	0.4624	0.4624	21,999			
		Special Road & Bridge	4,757,561	0.3500	0.3500	16,651			
Marion Township Mercer County		General Revenue	15,927,985	0.0877	0.0877	13,969			
		Road & Bridge	15,927,985	0.3781	0.3781	60,224			
		Special Road & Bridge	15,927,985	0.3500	0.3500	55,748			
Medicine Township Mercer County		General Revenue	4,017,970	0.0980	0.0980	3,938			
		Road & Bridge	4,017,970	0.4893	0.4893	19,660			
		Special Road & Bridge	4,017,970	0.3500	0.3500	14,063			
Morgan Township Mercer County		General Revenue	31,437,841	0.0971	0.0971	30,526			
		Road & Bridge	31,437,841	0.3401	0.3401	106,920			
Ravanna Township Mercer County		General Revenue	7,781,414	0.1000	0.1000	7,781			
		Road & Bridge	7,781,414	0.5000	0.5000	38,907			
		Special Road & Bridge	7,781,414	0.3500	0.3500	27,235			
Somerset Township Mercer County		General Revenue	7,001,558	0.1000	0.1000	7,002			
		Road & Bridge	7,001,558	0.5000	0.5000	35,008			
		Special Road & Bridge	7,001,558	0.3500	0.3500	24,505			
Washington Township Mercer County		General Revenue	11,240,733	0.0842	0.0842	9,465			
		Road & Bridge	11,240,733	0.4210	0.4210	47,323			
		Special Road & Bridge	11,240,733	0.3500	0.3500	39,343			
Mercer County FPD		General Revenue	54,536,464	0.2872	0.2872	156,629			
Mercer FPD		General Revenue	25,329,754	0.2761	0.2761	69,935			
Mercer County Health Department		General Revenue	89,949,521	0.2837	0.2837	255,187			
Mercer County Extension District		General Revenue	75,009,584	0.0523	0.0523	39,230			
North Mercer County R-III SD		Operating Funds-Schools	19,845,572	5.2115	5.2115	1,034,252	D		
Princeton R-V School District		Operating Funds-Schools	51,198,835	4.6237	4.6237	2,367,281	D		
		Debt Service	51,198,835	1.0209	0.9532	488,027			
Mercer County		General Revenue	89,949,521	0.3783	0.2632	236,747			
		Road & Bridge	89,949,521	0.1418	0.1418	127,548			
		Senior Services	89,949,521	0.0473	0.0473	42,546			

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Miller</u></b>	Miller County Ambulance District	General Revenue	357,058,343	0.0000	0.0000	0	
	Miller County NHD	General Revenue	534,187,173	0.1154	0.1154	616,452	
		Debt Service	534,187,173	0.0366	0.0366	195,513	
	Bagnell SRD Miller County	Road & Bridge	164,657,162	0.1774	0.1774	292,102	
	Kaiser SRD Miller County	Road & Bridge	97,695,370	0.2096	0.2096	204,769	
	City of Bagnell	General Revenue	913,092	0.4918	0.4918	4,491	
	Village of Brumley	General Revenue	912,064	0.5000	0.5000	4,560	
	City of Iberia	General Revenue	6,401,308	0.5886	0.5886	37,678	
	Village of Olean	General Revenue	647,282	0.3686	0.3686	2,386	
	Village of St. Elizabeth	General Revenue	6,165,982	0.2221	0.2221	13,695	
	Village of Tuscumbia	General Revenue	1,779,582	0.4123	0.4123	7,337	
	City of Lake Ozark	General Revenue	135,787,001	0.2307	0.2307	313,261	
	Miller County Library District	General Revenue	544,340,228	0.1251	0.1251	680,970	
	Lake Ozark FPD	Ambulance	535,217,559	0.5763	0.5763	3,084,459	
		General Revenue	535,217,559	0.5882	0.5882	3,148,150	
		Debt Service	535,217,559	0.0823	0.0800	428,174	
	Brumley FPD	General Revenue	28,381,943	0.5910	0.5910	167,737	
	Tuscumbia FPD	General Revenue	13,076,013	0.5845	0.5845	76,429	
	Moreau FPD	General Revenue	152,200,493	0.5350	0.5350	814,273	
	St. Elizabeth FPD	General Revenue	17,340,975	0.3000	0.3000	52,023	
	Iberia Rural FPD	General Revenue	41,973,765	0.5853	0.5853	245,672	
	Miller County Health Center	General Revenue	544,340,228	0.1192	0.1192	648,854	
	Eldon R-I School District	Operating Funds-Schools	230,146,100	3.1747	3.1747	7,306,448	D
		Debt Service	230,146,100	0.5538	0.5523	1,271,097	
	Miller County R-III School District	Operating Funds-Schools	15,431,887	4.8824	4.3313	668,401	D
		Debt Service	15,431,887	0.5287	0.3942	60,832	
	St. Elizabeth R-IV School District	Operating Funds-Schools	21,717,586	3.9940	3.9940	867,400	D
	School of the Osage R-II SD	Operating Funds-Schools	673,663,450	2.7500	2.7500	18,525,745	
		Debt Service	673,663,450	0.9448	0.6990	4,708,908	
	Iberia R-V School District	Operating Funds-Schools	47,627,844	3.6280	3.6280	1,727,938	D
		Debt Service	47,627,844	0.4344	0.3300	157,172	
	Miller County	Developmental Dis. Board	544,340,228	0.0828	0.0828	450,714	
		General Revenue	544,340,228	0.2586	0.0000	0	
		Road & Bridge	275,606,455	0.2578	0.2578	710,513	
		Senior Services	544,340,228	0.0479	0.0479	260,739	
<b><u>Mississippi</u></b>	Mississippi Ambulance District	General Revenue	198,005,513	0.2977	0.2977	589,462	
	City of Anniston	General Revenue	1,430,555	0.6871	0.6871	9,829	
	City of Bertrand	General Revenue	6,536,380	0.5582	0.5582	36,486	
	City of Charleston	General Revenue	34,988,750	0.6558	0.6558	229,456	
		Parks & Recreation	34,988,750	0.1663	0.1663	58,186	
	City of East Prairie	General Revenue	22,930,154	0.8002	0.8002	183,487	
	Village of Wilson City	General Revenue	437,840	0.5000	0.5000	2,189	
	City of Wyatt	General Revenue	1,613,408	0.9639	0.9639	15,552	
	Mississippi County Library District	General Revenue	198,005,513	0.2115	0.2115	418,782	
	Mississippi/Scott County FPD	General Revenue	105,793,797	0.1629	0.1629	172,338	
	Mississippi County Health	General Revenue	198,005,513	0.0993	0.0993	196,619	
	East Prairie R-II School District	Operating Funds-Schools	84,929,056	3.0529	2.7500	2,335,549	E
		Debt Service	84,929,056	1.0758	0.9000	764,362	
	Charleston R-I School District	Operating Funds-Schools	101,315,623	3.0583	3.0583	3,098,536	D
	Mississippi County	Developmental Dis. Board	198,005,513	0.1270	0.1270	251,467	
		General Revenue	198,005,513	0.4867	0.3407	674,605	
		Johnson Grass	198,005,513	0.0496	0.0496	98,211	
		Road & Bridge	198,005,513	0.3473	0.3473	687,673	
<b><u>Moniteau</u></b>	Mid Mo Ambulance District	General Revenue	690,341,148	0.0000	0.0000	0	
	City of California	General Revenue	66,568,753	0.4102	0.4102	273,065	
		Parks & Recreation	66,568,753	0.1620	0.1620	107,841	
	City of Clarksburg	General Revenue	2,158,254	1.0000	1.0000	21,583	
	City of Jamestown	General Revenue	4,131,135	0.8922	0.8922	36,858	
	City of Lupus	General Revenue	566,051	0.5803	0.5803	3,285	
	City of Tipton	General Revenue	31,320,372	0.7632	0.7632	239,037	
		Library	31,320,372	0.2397	0.2397	75,075	
	Moniteau County Library District	General Revenue	232,015,116	0.1164	0.1164	270,066	
	California Rural FPD	General Revenue	69,276,021	0.5000	0.5000	346,380	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Moniteau</u></b>	Fortuna FPD	General Revenue	56,905,201	0.2762	0.2762	157,172	B
	Tipton Rural FPD	General Revenue	22,505,062	0.5000	0.5000	112,525	
	Jamestown Rural FPD	General Revenue	27,913,724	0.4300	0.4300	120,029	D
	Moniteau County Health Center	General Revenue	266,212,552	0.1501	0.1501	399,585	
	Moniteau County R-I School District	Operating Funds-Schools	118,142,838	2.8320	2.8320	3,345,805	D
		Debt Service	118,142,838	1.2283	1.1835	1,398,220	
	High Point R-III School District	Operating Funds-Schools	14,592,040	4.3839	4.3839	639,700	D
	Moniteau County R-V School District	Operating Funds-Schools	13,604,142	3.6916	3.6916	502,211	D
	Tipton R-VI School District	Operating Funds-Schools	59,840,242	2.9671	2.9671	1,775,520	D
		Debt Service	59,840,242	1.0898	1.0834	648,309	
	Jamestown C-I School District	Operating Funds-Schools	22,237,944	4.2002	4.2002	934,038	D
		Operating Funds-Temp	22,237,944	0.4000	0.4000	88,952	
	Clarksburg C-2 School District	Operating Funds-Schools	9,762,440	3.9917	3.9917	389,687	D
		Debt Service	9,762,440	0.6509	0.6509	63,544	
	Moniteau County	Common Road District	266,212,552	0.2470	0.2470	657,545	2030
		Developmental Dis. Board	266,212,552	0.1183	0.1183	314,929	
		General Revenue	266,212,552	0.3355	0.1493	397,455	
		General Revenue	116,257,522	0.4023	0.4023	467,704	
	Monroe County Ambulance District	General Revenue	142,154,956	0.2493	0.1524	216,644	2026
	Monroe City Ambulance District	General Revenue	141,116,696	0.1410	0.1410	198,975	
	Monroe County NHD	General Revenue	15,801,074	0.2244	0.2244	35,458	2026
	Madison SRD Monroe County	Special Road & Bridge	36,917,390	0.3110	0.3110	114,813	
	Monroe City SRD Monroe County	Special Road & Bridge	1,367,989	0.3492	0.3492	4,777	2026
	Village of Holliday	General Revenue	4,815,418	0.6833	0.6833	32,904	
	City of Madison	General Revenue	12,577,999	0.2678	0.2678	33,684	
		General Revenue	12,577,999	0.3426	0.3426	43,092	
	City of Paris	Cemetery	12,577,999	0.1186	0.1186	14,918	
		Streets	895,967	0.1813	0.1813	1,624	
	Village of Stoutsville	General Revenue	36,545,791	0.7537	0.7537	275,446	
	City of Monroe City	General Revenue	31,366,247	0.2000	0.2000	62,732	
		Library	151,889,976	0.1606	0.1606	243,935	A
	Monroe County Library District	General Revenue	55,256,361	0.2424	0.2424	133,941	
	Paris Rural FPD	General Revenue	116,938,061	0.3500	0.3500	409,283	
	Monroe City Area FPD	General Revenue	39,338,759	0.2847	0.2847	111,997	
	Madison-West Monroe FPD	General Revenue	173,190,386	0.0939	0.0939	162,626	D
	Monroe County Health Department	General Revenue	6,221,148	5.4436	5.4436	338,654	
	Middle Grove C-1 School District	Operating Funds-Schools	108,255,919	3.8013	3.7859	4,098,461	D
	Monroe City R-I School District	Operating Funds-Schools	108,255,919	1.0694	0.9900	1,071,734	
		Debt Service	11,066,702	4.0000	4.0000	442,668	D
	Holliday C-2 School District	Operating Funds-Schools	18,191,417	3.7500	3.7500	682,178	
	Madison C-3 School District	Operating Funds-Schools	61,696,426	3.4361	3.4336	2,118,408	D
	Paris R-II School District	Operating Funds-Schools	61,696,426	0.7001	0.4900	302,312	
		Debt Service	173,360,846	0.0939	0.0939	162,786	
	Monroe County	Developmental Dis. Board	173,360,846	0.3841	0.2698	467,728	
		General Revenue	173,360,846	0.2802	0.2802	485,757	
		Road & Bridge	253,779,215	0.4854	0.4854	1,231,844	
<b><u>Montgomery</u></b>	Montgomery County Ambulance District	General Revenue	11,286,223	0.2500	0.2500	28,216	2025
	Rhineland Bottom SRD Montgomery County	Special Road & Bridge	30,657,779	0.3000	0.3000	91,973	2025
	Wellsville SRD Montgomery County	Special Road & Bridge	2,248,334	1.0000	1.0000	22,483	
	City of Bellflower	General Revenue	4,517,458	0.4000	0.4000	18,070	
	City of High Hill	General Revenue	26,351,577	0.4620	0.4620	121,744	
	City of Jonesburg	General Revenue	469,461	0.7500	0.7500	3,521	
	City of McKittrick	General Revenue	1,546,955	0.9001	0.9001	13,924	
	City of Middletown	General Revenue	55,770,738	0.5338	0.5338	297,704	
	City of Montgomery	General Revenue	55,770,738	0.3791	0.3791	211,427	
		Library	12,594,715	0.7379	0.7379	92,936	
	City of New Florence	General Revenue	2,768,261	0.9132	0.9132	25,280	
	Village of Rhineland	General Revenue	9,955,882	0.8106	0.8106	80,702	
	City of Wellsville	General Revenue	9,955,882	0.2221	0.2221	22,112	
		Library	25,912,011	0.2294	0.2294	59,442	
	Bellflower FPD	General Revenue	19,507,069	0.2918	0.2918	56,922	
	Big Spring FPD	General Revenue	72,868,138	0.3945	0.3945	287,465	
	Jonesburg-High Hill FPD	General Revenue	31,228,932	0.2808	0.2808	87,691	
	New Florence FPD	General Revenue					
		General Revenue					



Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Montgomery</b>	Montgomery Volunteer FPD	General Revenue	92,317,305	0.2627	0.2627	242,518	
	Wellsville FPD	General Revenue	33,175,479	0.2427	0.2427	80,517	
	Middletown Community FPD	General Revenue	26,814,403	0.2971	0.2971	79,666	
	Montgomery County Health Department	General Revenue	289,097,268	0.1414	0.1408	407,049	
	Wellsville-Middletown R-I SD	Operating Funds-Schools	37,495,545	3.9840	3.9840	1,493,823	D
		Debt Service	37,495,545	0.5529	0.4800	179,979	
	Montgomery County R-II SD	Operating Funds-Schools	177,214,443	3.2745	3.2745	5,802,887	D
		Debt Service	177,214,443	1.0283	0.7000	1,240,501	
	Montgomery County	Developmental Dis. Board	289,097,268	0.0939	0.0939	271,462	
		General Revenue	289,097,268	0.3721	0.2321	670,995	
		Johnson Grass	289,097,268	0.0000	0.0000	0	
		Road & Bridge	289,097,268	0.2660	0.2047	591,782	C
		Special Road & Bridge	247,153,267	0.3000	0.3390	837,850	C
							2025
<b>Morgan</b>	Golden Age NHD 1	General Revenue	130,901,630	0.1898	0.1898	248,451	
	Good Shepherd NHD	General Revenue	915,089,971	0.1446	0.1446	1,323,220	
	Barnett SRD 3 Morgan County	Road & Bridge	14,732,935	0.3084	0.3084	45,436	
	Gravois SRD 8 Morgan County	Road & Bridge	232,325,364	0.1330	0.1330	308,993	
		Special Road & Bridge	232,325,364	0.1000	0.1000	232,325	2025
	City of Barnett	General Revenue	1,225,347	0.7279	0.6562	8,041	
		Water	1,225,347	0.3814	0.3438	4,213	
	City of Stover	General Revenue	9,134,020	0.7032	0.7032	64,230	
	City of Syracuse	General Revenue	3,034,393	0.8518	0.8518	25,847	
	City of Versailles	General Revenue	31,026,552	0.9758	0.9758	302,757	
	Morgan County Library District	General Revenue	623,033,922	0.0753	0.0753	469,145	
	Rocky Mount FPD	General Revenue	145,329,352	0.3782	0.3782	549,636	
	Versailles Rural FPD	General Revenue	61,553,451	0.4660	0.4660	286,839	
	Gravois FPD	General Revenue	290,049,087	0.6892	0.6892	1,999,018	
		Debt Service	290,049,087	0.1867	0.1867	541,522	
	Stover Rural FPD	General Revenue	50,913,476	0.2590	0.2590	131,866	
	Morgan County Health Center	General Revenue	623,033,922	0.0769	0.0769	479,113	
	Morgan County R-I School District	Operating Funds-Schools	108,077,645	3.4326	3.4326	3,709,873	D
	Morgan County R-II School District	Operating Funds-Schools	328,583,274	2.9107	2.9107	9,564,073	D
	Morgan County	Developmental Dis. Board	623,033,922	0.0417	0.0417	259,805	
		General Revenue	623,033,922	0.2090	0.0261	162,612	
		Johnson Grass	623,033,922	0.0000	0.0000	0	
		Road & Bridge	375,975,622	0.1646	0.1233	463,578	
		Senior Services	623,033,922	0.0417	0.0417	259,805	
<b>New Madrid</b>	New Madrid County Ambulance District	General Revenue	496,512,895	0.0000	0.0000	0	
	City of Canalou	General Revenue	1,245,670	0.7839	0.7839	9,765	
	Village of Catron	General Revenue	1,460,902	0.5000	0.4960	7,246	
		General Revenue 1	1,460,902	0.2500	0.2478	3,620	
	City of Gideon	General Revenue	6,525,177	0.6943	0.6943	45,304	
		Parks & Recreation	6,525,177	0.1766	0.1766	11,523	
	City of Howardville	General Revenue	1,511,924	1.0000	1.0000	15,119	
	City of Lilbourn	General Revenue	9,318,739	0.6606	0.6426	59,882	
		Health	9,318,739	0.1834	0.1784	16,625	
		Library	7,616,792	0.1126	0.1081	8,234	
		Parks & Recreation	9,318,739	0.1114	0.1084	10,102	
		Debt Service	9,318,739	1.5221	1.5221	141,841	
	City of Marston	General Revenue	5,682,806	0.6988	0.6988	39,711	
	City of Matthews	General Revenue	12,044,110	0.2597	0.2500	30,110	
	City of Morehouse	General Revenue	5,853,986	0.7851	0.7851	45,960	
	City of New Madrid	General Revenue	34,034,258	0.6199	0.6199	210,978	
		General Revenue 1	34,034,258	0.0000	0.0000	0	
	Village of North Lilbourn	General Revenue	132,424	0.4602	0.4602	609	
	City of Parma	General Revenue	5,081,597	0.7532	0.7532	38,275	
	City of Portageville	General Revenue	36,781,753	0.6997	0.6997	257,362	
		Health	36,781,753	0.1849	0.1849	68,009	
		Parks & Recreation	36,781,753	0.1500	0.1500	55,173	
	City of Risco	General Revenue	2,813,702	0.8102	0.8102	22,797	
	Village of Tallapoosa	General Revenue	461,450	1.0000	1.0000	4,615	
	New Madrid County Library District	General Revenue	461,173,331	0.1457	0.1457	671,930	
	New Madrid County Health Department	General Revenue	496,512,895	0.1000	0.1000	496,513	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year	
<b><u>New Madrid</u></b>	Risco R-II School District	Operating Funds-Schools	12,293,201	5.0500	5.0500	620,807	D	
	Portageville School District	Operating Funds-Schools	57,639,755	3.0564	3.0564	1,761,701	D	
		Debt Service	57,639,755	1.0590	0.7500	432,298		
	Gideon 37 School District	Operating Funds-Schools	18,583,346	3.7346	3.7346	694,014	D	
	New Madrid County R-I SD	Operating Funds-Schools	305,889,766	3.5500	3.5500	10,859,087	D	
		Debt Service	305,889,766	0.3467	0.2900	887,080		
	New Madrid County	Developmental Dis. Board	496,512,895	0.0200	0.0200	99,303		
		General Revenue	496,512,895	0.4056	0.2043	1,014,376		
		Johnson Grass	496,512,895	0.0100	0.0100	49,651		
		Road & Bridge	496,512,895	0.3170	0.1567	778,036		
<b><u>Newton</u></b>	Newton County Ambulance District	General Revenue	999,476,656	0.3500	0.3500	3,498,168		
	Lost Creek Watershed Subdistrict	General Revenue	45,944,170	0.2157	0.2157	99,102		
	Diamond SRD Newton County	Road & Bridge	52,087,963	0.3118	0.3118	162,410		
		Special Road & Bridge	52,087,963	0.1784	0.1784	92,925	A	2027
	Fairview SRD Newton County	Road & Bridge	13,871,445	0.2209	0.2209	30,642		
		Special Road & Bridge	13,871,445	0.1641	0.1641	22,763	A	2027
	Midway SRD Newton County	Road & Bridge	16,187,245	0.2220	0.2220	35,936		
		Special Road & Bridge	16,187,245	0.1795	0.1795	29,056	A	2027
	Neosho SRD Newton County	Road & Bridge	275,600,300	0.1878	0.1878	517,577		
		Special Road & Bridge	275,600,300	0.1568	0.1568	432,141	A	2027
	Seneca SRD Newton County	Road & Bridge	93,104,469	0.1965	0.1965	182,950		
		Special Road & Bridge	93,104,469	0.1570	0.1570	146,174	A	2027
	Stella SRD Newton County	Road & Bridge	10,382,892	0.2681	0.2681	27,837		
		Special Road & Bridge	10,382,892	0.1431	0.1431	14,858	A	2027
	City of Diamond	General Revenue	7,329,913	0.2907	0.2907	21,308		
		Debt Service	7,329,913	0.4573	0.4573	33,520		
	City of Fairview	General Revenue	2,991,888	0.3888	0.3888	11,632		
		Streets	2,991,888	0.3401	0.3401	10,175		
	City of Granby	Cemetery	14,467,907	0.0834	0.0834	12,066	A	2027
		General Revenue	14,467,907	0.3164	0.3164	45,776		
	Village of Leawood	General Revenue	9,652,110	0.2154	0.2154	20,791		
	City of Neosho	General Revenue	153,601,419	0.3419	0.3419	525,163		
		Parks & Recreation	153,601,419	0.0000	0.0000	0		
	Village of Newtonia	General Revenue	1,847,741	0.2180	0.2180	4,028		
	Village of Ritchey	General Revenue	686,751	0.4426	0.4426	3,040		
	Village of Saginaw	General Revenue	6,622,294	0.2402	0.2402	15,907		
	City of Seneca	General Revenue	23,656,762	0.4500	0.4500	106,455		
		Parks & Recreation	23,656,762	0.0493	0.0493	11,663		
	Village of Shoal Creek Drive	General Revenue	3,252,650	0.2034	0.2034	6,616		
	Village of Stella	General Revenue	1,433,515	0.7999	0.7999	11,467		
	Village of Wentworth	General Revenue	1,387,909	0.2692	0.2692	3,736		
	Village of Shoal Creek Estates	General Revenue	1,472,468	0.4605	0.4605	6,781		
	Town of Loma Linda	General Revenue	17,884,662	0.4556	0.4556	81,483		
		General Revenue-Temp	17,884,662	0.3000	0.3000	53,654	A	2027
		Health & Sewer	17,884,662	0.1823	0.1823	32,604		
		Sewer	17,884,662	0.0000	0.0000	0		
	Neosho Newton County PLD	General Revenue	1,008,762,895	0.0965	0.0965	973,456		
	Neosho Area FPD	General Revenue	151,683,185	0.3842	0.3842	582,767		
	Redings Mill FPD	General Revenue	221,906,454	1.0319	1.0319	2,289,853		
	Diamond Area FPD	General Revenue	72,845,631	0.2438	0.2438	177,598		
	Seneca Area FPD	General Revenue	61,839,013	0.2751	0.2751	170,119		
	East Newton Area FPD	General Revenue	36,375,929	0.2578	0.2578	93,777		
	Midway FPD	General Revenue	22,629,116	0.2769	0.2769	62,660		
	Neosho Developers CID	General Revenue	2,410	0.9959	0.9959	24		2057
	Newton County Health Department	General Revenue	1,124,313,888	0.0484	0.0484	544,168		
	Crowder College	General Revenue	1,119,815,542	0.4163	0.4163	4,661,792		
	East Newton County R-VI SD	Operating Funds-Schools	101,047,340	2.7500	2.7500	2,778,802	D	
		Debt Service	101,047,340	0.5190	0.4691	474,013		
	Diamond R-IV School District	Operating Funds-Schools	99,302,297	3.1141	3.1141	3,092,373	D	
		Debt Service	99,302,297	0.9439	0.6308	626,399		
	Westview C-6 School District	Operating Funds-Schools	12,759,499	3.3847	3.3847	431,871	D	
	Seneca R-VII School District	Operating Funds-Schools	124,113,304	2.7500	2.7500	3,413,116	E	
		Debt Service	124,113,304	1.2407	0.8500	1,054,963		

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Newton</u></b>	Neosho R-V School District	Operating Funds-Schools	417,474,675	3.0894	3.0894	12,897,463	D
		Debt Service	417,474,675	0.8112	0.6400	2,671,838	
	Newton County	Common Road District	200,042,351	0.2451	0.2451	490,304	
		County Fair	1,124,313,888	0.0097	0.0097	109,058	
		Developmental Dis. Board	1,124,313,888	0.0582	0.0582	654,351	
<b><u>Nodaway</u></b>		Mental Health	1,124,313,888	0.0808	0.0808	908,446	
	Hoover Frankum WSD	General Revenue	1,186,682	0.3800	0.3800	4,509	
	Mozingo Creek Watershed Subdistrict	General Revenue	12,003,061	0.0000	0.0000	0	
	102 River Tributaries Subdistrict	General Revenue	8,521,103	0.1000	0.1000	8,521	
	City of Arkoe	General Revenue	500,762	0.9736	0.9736	4,875	
	City of Barnard	General Revenue	1,316,231	0.9878	0.9878	13,002	
		Streets	1,316,231	1.2500	1.2500	16,453	2024
	City of Burlington Junction	General Revenue	4,085,189	1.0000	1.0000	40,852	
		Streets	4,085,189	1.0000	1.0000	40,852	2026
		Debt Service	4,085,189	1.4773	0.7000	28,596	
	City of Clearmont	General Revenue	1,394,700	0.7394	0.7394	10,312	
	Village of Clyde	General Revenue	725,661	0.4981	0.4981	3,615	
	City of Conception Junction	General Revenue	1,559,843	1.0000	1.0000	15,598	
	City of Elmo	General Revenue	890,631	1.0000	0.9835	8,759	B
		Streets	890,631	0.6500	0.6392	5,693	B
	City of Graham	General Revenue	1,161,399	1.0000	1.0000	11,614	
		Streets	1,161,399	0.0000	0.0000	0	
		Streets-Temp	1,161,399	1.1400	1.1400	13,240	2025
	Village of Guilford	General Revenue	731,296	1.0000	1.0000	7,313	
		Streets	361,296	0.5000	0.5000	1,806	A 2026
	City of Hopkins	General Revenue	4,417,468	0.3688	0.3688	16,292	
		Lights	4,417,468	0.2077	0.2077	9,175	
		Street Improvements	4,417,468	0.7500	0.7500	33,131	2025
	City of Maryville	Streets	4,417,468	0.2469	0.2469	10,907	
		General Revenue	158,564,543	0.3598	0.3598	570,515	
		Library	158,564,543	0.2761	0.2761	437,797	
		Parks & Recreation	158,564,543	0.3942	0.3942	625,061	
		Debt Service	158,564,543	0.0932	0.0932	147,782	
	City of Parnell	General Revenue	710,732	0.9964	0.9964	7,082	
		General Revenue-Temp	710,732	0.4000	0.4000	2,843	2024
		Parks & Recreation	710,732	0.2999	0.2999	2,131	2024
	City of Pickering	General Revenue	954,510	0.8728	0.8728	8,331	
		Streets	954,510	1.0000	1.0000	9,545	2024
	City of Ravenwood	General Revenue	3,332,982	0.7844	0.7794	25,977	
		Streets	3,332,982	1.5000	1.5000	49,995	A 2026
	City of Skidmore	General Revenue	1,994,694	1.0000	1.0000	19,947	
		Streets	1,994,694	1.0000	1.0000	19,947	
	Atchison Township Nodaway County	General Revenue	11,827,759	0.0477	0.0477	5,642	
		Road & Bridge	11,827,759	0.4761	0.4761	56,312	
		Special Road & Bridge	11,827,759	0.3500	0.3500	41,397	2024
	Grant Township Nodaway County	Debt Service	11,827,759	0.3707	0.3707	43,846	
		General Revenue	13,098,354	0.0442	0.0442	5,789	
		Road & Bridge	13,098,354	0.4416	0.4416	57,842	
		Special Road & Bridge	13,098,354	0.3500	0.3500	45,844	2024
		Debt Service	13,098,354	0.4042	0.4042	52,944	
	Green Township Nodaway County	General Revenue	9,555,483	0.0485	0.0485	4,634	
		Road & Bridge	9,555,483	0.4848	0.4848	46,325	
		Special Road & Bridge	9,555,483	0.3500	0.3500	33,444	2024
		Debt Service	9,555,483	0.8304	0.8304	79,349	
	Hopkins Township Nodaway County	General Revenue	12,781,171	0.0499	0.0499	6,378	
		Road & Bridge	12,781,171	0.4993	0.4993	63,816	
		Special Road & Bridge	12,781,171	0.3500	0.3500	44,734	2024
	Hughes Township Nodaway County	General Revenue	22,412,689	0.0472	0.0472	10,579	
		Road & Bridge	22,412,689	0.4719	0.4719	105,765	
		Special Road & Bridge	22,412,689	0.3500	0.3500	78,444	2024
		Debt Service	22,412,689	0.3842	0.3842	86,110	
		General Revenue	5,543,795	0.0500	0.0500	2,772	
	Independence Township Nodaway County	Road & Bridge	5,543,795	0.4996	0.4996	27,697	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Nodaway</b>	Independence Township Nodaway County	Special Road & Bridge	5,543,795	0.3500	0.3500	19,403	2025
		Debt Service	5,543,795	0.9040	0.9040	50,116	
	Jackson Township Nodaway County	General Revenue	18,925,032	0.0499	0.0499	9,444	
		Road & Bridge	18,925,032	0.4992	0.4992	94,474	
		Special Road & Bridge	18,925,032	0.3500	0.3500	66,238	2026
		Debt Service	18,925,032	0.1820	0.1820	34,444	
	Jefferson Township Nodaway County	General Revenue	13,600,734	0.0499	0.0499	6,787	
		Road & Bridge	13,600,734	0.4982	0.4982	67,759	
		Special Road & Bridge	13,600,734	0.3500	0.3500	47,603	2024
	Lincoln Township Nodaway County	General Revenue	8,660,572	0.0492	0.0492	4,261	
		Road & Bridge	8,660,572	0.4921	0.4921	42,619	
		Special Road & Bridge	8,660,572	0.3500	0.3500	30,312	2026
		Debt Service	8,660,572	0.7553	0.7553	65,413	
	Monroe Township Nodaway County	General Revenue	16,252,561	0.0482	0.0482	7,834	
		Road & Bridge	16,252,561	0.4701	0.4701	76,403	
		Special Road & Bridge	16,252,561	0.3500	0.3500	56,884	2024
		Debt Service	16,252,561	0.1818	0.1818	29,547	
	Nodaway Township Nodaway County	General Revenue	16,117,848	0.0500	0.0500	8,059	
		Road & Bridge	16,117,848	0.5000	0.5000	80,589	
		Special Road & Bridge	16,117,848	0.3500	0.3500	56,412	2026
		Debt Service	16,117,848	0.4239	0.4239	68,324	
	Polk Township Nodaway County	General Revenue	240,554,909	0.0496	0.0496	119,315	
		Road & Bridge	240,554,909	0.3067	0.3067	737,782	
		Special Road & Bridge	240,554,909	0.1500	0.1500	360,832	2024
	Union Township Nodaway County	General Revenue	16,794,527	0.0498	0.0498	8,364	
		Road & Bridge	16,794,527	0.4985	0.4985	83,721	
		Special Road & Bridge	16,794,527	0.3500	0.3500	58,781	2026
		Debt Service	16,794,527	0.2810	0.2810	47,193	
	Washington Township Nodaway County	General Revenue	11,323,100	0.0490	0.0490	5,548	
		Road & Bridge	11,323,100	0.4900	0.4900	55,483	
		Special Road & Bridge	11,323,100	0.3500	0.3500	39,631	2024
	White Cloud Township Nodaway County	General Revenue	21,304,701	0.0479	0.0479	10,205	
		Road & Bridge	21,304,701	0.4776	0.4776	101,751	
		Special Road & Bridge	21,304,701	0.3500	0.3500	74,566	2026
		Debt Service	21,304,701	0.4716	0.4716	100,473	
	Barnard FPD	General Revenue	28,477,431	0.1970	0.1970	56,101	
	Graham FPD	General Revenue	23,836,040	0.1883	0.1883	44,883	
	Hopkins FPD	General Revenue	21,016,728	0.2235	0.2235	46,972	
	Polk Rural FPD	General Revenue	87,857,850	0.1493	0.1493	131,172	
	Clearmont FPD	General Revenue	9,222,209	0.2817	0.2817	25,979	
	Skidmore FPD	General Revenue	25,576,718	0.2417	0.2417	61,819	
	West Nodaway FPD	General Revenue	23,504,117	0.2731	0.2731	64,190	
	Jackson Township FPD	Fire	18,922,668	0.2996	0.2996	56,692	
		General Revenue	18,922,668	0.0000	0.0000	0	
	Union Township FPD	General Revenue	12,311,600	0.3000	0.3000	36,935	
	Elmo Area FPD	General Revenue	6,014,018	0.2940	0.2940	17,681	
	Parnell FPD	General Revenue	7,229,745	0.3000	0.3000	21,689	
	Nodaway County Health Center	General Revenue	438,756,106	0.0495	0.0495	217,184	
	Nodaway-Holt R-VII School District	Operating Funds-Schools	51,168,809	3.3832	3.3832	1,731,143	D
		Operating Funds-Temp	51,168,809	0.8866	0.8866	453,663	2037
	West Nodaway County R-I SD	Operating Funds-Schools	32,340,601	4.5922	4.5922	1,485,145	D
		Debt Service	32,340,601	0.9013	0.6542	211,572	
	Northeast Nodaway County R-V SD	Operating Funds-Schools	21,760,749	4.9960	4.9960	1,087,167	D
		Debt Service	21,760,749	0.8526	0.7707	167,710	
	Jefferson C-123 School District	Operating Funds-Schools	16,612,828	6.0200	5.5658	924,637	
		Debt Service	16,612,828	0.7952	0.7500	124,596	
	North Nodaway County R-VI SD	Operating Funds-Schools	33,899,500	4.0685	4.0605	1,376,489	D
		Debt Service	33,899,500	0.7639	0.5900	200,007	
	Maryville R-II School District	Operating Funds-Schools	230,794,483	4.6112	4.2573	9,825,614	
		Debt Service	230,794,483	1.1355	0.7900	1,823,276	
	South Nodaway County R-IV SD	Operating Funds-Schools	18,639,814	5.4054	5.4054	1,007,557	D
		Debt Service	18,639,814	0.6065	0.5900	109,975	
	Nodaway County	Ambulance	391,149,510	0.0000	0.0000	0	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Nodaway</u></b>	Nodaway County	Developmental Dis. Board	438,756,106	0.0497	0.0497	218,062	
		General Revenue	438,756,106	0.3349	0.1500	658,134	
		Senior Services	438,756,106	0.0497	0.0497	218,062	
<b><u>Oregon</u></b>	Oregon County Ambulance District	General Revenue	127,042,247	0.0000	0.0000	0	
	Thayer SRD Oregon County	Road & Bridge	47,957,171	0.2090	0.2090	100,230	
	City of Alton	General Revenue	7,933,796	0.4764	0.4764	37,797	
	City of Koshkonong	General Revenue	1,177,880	0.8782	0.8782	10,344	
	City of Thayer	General Revenue	19,186,577	0.4801	0.4801	92,115	
	Oregon County Library District	General Revenue	127,042,247	0.1861	0.1861	236,426	
	Oregon County Health Department	General Revenue	127,042,247	0.0930	0.0930	118,149	
	Couch R-I School District	Operating Funds-Schools	14,555,267	3.5613	3.5581	517,891	D
		Operating Funds-Temp	14,555,267	0.5500	0.5500	80,054	2039
	Thayer R-II School District	Operating Funds-Schools	38,733,162	2.7500	2.7500	1,065,162	D
		Debt Service	38,733,162	1.1590	0.9202	356,423	
	Oregon-Howell R-III School District	Operating Funds-Schools	17,741,251	2.5845	2.5841	458,452	D
		Operating Funds-Temp	17,741,251	0.6618	0.6618	117,412	2037
		Debt Service	17,741,251	1.0675	0.8000	141,930	
	Alton R-IV School District	Operating Funds-Schools	51,139,293	2.7500	2.7500	1,406,331	D
	Oregon County	Common Road District	79,091,138	0.2652	0.2652	209,750	
		Developmental Dis. Board	127,042,247	0.0930	0.0930	118,149	
		General Revenue	127,042,247	0.3392	0.1199	152,324	
		Senior Services	127,042,247	0.0465	0.0465	59,075	
<b><u>Osage</u></b>	Osage Ambulance District	General Revenue	187,526,000	0.2905	0.1769	331,733	
	Chamois SRD Osage County	Road & Bridge	6,355,815	0.3465	0.3465	22,023	
	Linn City SRD Osage County	Road & Bridge	21,484,245	0.3102	0.3102	66,644	
	Westphalia SRD Osage County	Road & Bridge	6,425,515	0.2348	0.2348	15,087	
		Special Road & Bridge	6,425,515	0.1800	0.1800	11,566	A
	Village of Argyle	General Revenue	1,588,280	0.3029	0.3029	4,811	2027
	City of Chamois	General Revenue	3,483,585	0.5957	0.5957	20,752	
	City of Linn	General Revenue	22,228,890	0.6770	0.6770	150,490	
		Parks & Recreation	22,228,890	0.0464	0.0464	10,314	
	City of Meta	General Revenue	5,937,172	0.4368	0.4368	25,934	
	Osage County Library District	General Revenue	271,996,867	0.1782	0.1782	484,698	
	Chamois Volunteer FPD	General Revenue	20,177,736	0.2565	0.2565	51,756	
	Meta Fire & Rescue FPD	General Revenue	18,212,370	0.3000	0.3000	54,637	
	Linn FPD	General Revenue	120,143,189	0.2733	0.2733	328,351	
	Osage County R-I School District	Operating Funds-Schools	17,272,278	5.4325	5.3200	918,885	D
	Osage County R-II School District	Operating Funds-Schools	84,068,512	2.7989	2.7500	2,311,884	D
		Debt Service	84,068,512	1.6242	1.0500	882,719	
	Osage County R-III School District	Operating Funds-Schools	119,994,311	4.0838	4.0838	4,900,328	D
	Osage County	Common Road District	237,576,701	0.2171	0.2171	515,779	
		Developmental Dis. Board	237,576,701	0.1000	0.1000	237,577	
		General Revenue	271,996,867	0.3251	0.2006	545,626	
<b><u>Ozark</u></b>	Ozark County Ambulance District	Ambulance	144,560,153	0.2798	0.2450	354,172	
	Village of Bakersfield	General Revenue	1,548,254	0.3976	0.3976	6,156	
		Health	1,548,254	0.1959	0.1959	3,033	
	City of Gainesville	General Revenue	10,400,313	0.4262	0.4185	43,525	
	Village of Theodosia	General Revenue	5,347,278	0.3066	0.3066	16,395	
	Ozark County Health Center	General Revenue	144,560,153	0.0915	0.0915	132,273	
	Thornfield R-I School District	Operating Funds-Schools	8,886,056	3.1863	3.1863	283,136	D
	Bakersfield R-IV School District	Operating Funds-Schools	18,377,164	3.7269	3.7269	684,899	D
		Debt Service	18,377,164	1.1096	1.0500	192,960	
	Gainesville R-V School District	Operating Funds-Schools	64,544,438	2.7500	2.7500	1,774,972	D
	Dora R-III School District	Operating Funds-Schools	23,554,167	3.4212	3.4212	805,835	D
		Debt Service	23,554,167	0.1638	0.1626	38,299	
	Lutie R-VI School District	Operating Funds-Schools	33,036,164	3.5315	3.5315	1,166,672	D
	Ozark County	General Revenue	144,560,153	0.3111	0.1500	216,840	
		Road & Bridge	144,560,153	0.2354	0.2354	340,295	
<b><u>Pemiscot</u></b>	City of Bragg City	General Revenue	375,180	0.5000	0.5000	1,876	
	City of Caruthersville	Cemetery	44,622,919	0.0471	0.0471	21,017	
		General Revenue	44,622,919	0.6598	0.6598	294,422	
		Health	44,622,919	0.1886	0.1886	84,159	
		Library	44,622,919	0.1000	0.1000	44,623	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Pemiscot</u></b>	City of Caruthersville	Sewer	44,622,919	0.2238	0.2238	99,866	
	Town of Cooter	General Revenue	3,333,150	1.0000	1.0000	33,332	
	City of Hayti	Cemetery	23,117,837	0.0500	0.0500	11,559	
		General Revenue	23,117,837	0.6771	0.6771	156,531	
		Health	23,117,837	0.1861	0.1861	43,022	
		Library	23,117,837	0.2258	0.2258	52,200	
		Parks & Recreation	23,117,837	0.3055	0.3055	70,625	
	City of Hayti Heights	General Revenue	1,019,500	1.0000	1.0000	10,195	
		Health	1,019,500	0.2000	0.2000	2,039	
	City of Holland	General Revenue	1,068,890	0.8049	0.8049	8,603	
	City of Homestown	General Revenue	186,680	0.6000	0.6000	1,120	
	City of Steele	General Revenue	13,098,691	0.6438	0.6438	84,329	
		Health	13,098,691	0.1857	0.1857	24,324	
		Library	13,098,691	0.1857	0.1857	24,324	
		Parks & Recreation	13,098,691	0.1857	0.1857	24,324	
	City of Wardell	General Revenue	1,923,269	0.8235	0.8235	15,838	
		Health	1,923,269	0.1000	0.1000	1,923	
	Pemiscot County Health Center	General Revenue	211,323,548	0.1000	0.1000	211,324	
	North Pemiscot County R-I SD	Operating Funds-Schools	20,712,499	3.2397	3.2397	671,023	D
	Hayti R-II School District	Operating Funds-Schools	32,187,327	4.1113	4.1113	1,323,318	D
	Pemiscot County R-III SD	Operating Funds-Schools	12,871,060	4.0000	4.0000	514,842	D
		Debt Service	12,871,060	0.4594	0.3500	45,049	
	Cooter R-IV School District	Operating Funds-Schools	9,175,740	5.0000	5.0000	458,787	D
	South Pemiscot County R-V SD	Operating Funds-Schools	33,591,431	3.8482	3.8482	1,292,665	D
	Pemiscot County C-7 School District	Operating Funds-Schools	13,359,764	4.6922	4.6922	626,867	D
	Caruthersville 18 School District	Operating Funds-Schools	51,193,069	4.0100	4.0100	2,052,842	D
		Debt Service	51,193,069	0.5833	0.4108	210,301	
	Pemiscot County Special School District	Operating Funds-Schools	210,208,421	0.5000	0.5000	1,051,042	
		Debt Service	210,208,421	0.0890	0.0452	95,014	
	Pemiscot County	Developmental Dis. Board	211,323,548	0.1000	0.1000	211,324	
		General Revenue	211,323,548	0.4105	0.2209	466,814	
		Hospital	211,323,548	0.4200	0.4200	887,559	
		Johnson Grass	211,323,548	0.0500	0.0500	105,662	
		Road & Bridge	211,323,548	0.3149	0.3149	665,458	
<b><u>Perry</u></b>	City of Altenburg	General Revenue	5,516,936	0.6065	0.6065	33,460	
	City of Frohna	General Revenue	6,378,011	0.6713	0.6713	42,816	
	Village of Longtown	General Revenue	1,055,780	0.3169	0.3169	3,346	
	City of Perryville	General Revenue	183,187,652	0.3696	0.3696	677,062	
		Parks & Recreation	183,187,652	0.1571	0.1571	287,788	
		Debt Service	183,187,652	0.2921	0.2005	367,291	
	Perry County Library District	General Revenue	462,795,373	0.0881	0.0881	407,723	
	Perry County Health Department	General Revenue	462,795,373	0.1762	0.1762	815,445	
	Perry County 32 School District	Operating Funds-Schools	408,394,960	3.0656	3.0656	12,519,756	D
		Operating Funds-Temp	408,394,960	0.3354	0.3354	1,369,757	
	Altenburg 48 School District	Operating Funds-Schools	23,577,698	3.5331	3.5331	833,024	D
	Perry County	Developmental Dis. Board	462,795,373	0.0881	0.0881	407,723	
		General Revenue	462,795,176	0.4049	0.2143	991,770	
		Hospital	462,795,373	0.0881	0.0881	407,723	
		Mental Health	462,795,373	0.0881	0.0881	407,723	
		Road & Bridge	462,795,373	0.2933	0.2933	1,357,379	
<b><u>Pettis</u></b>	City of Green Ridge	General Revenue	5,012,453	0.9211	0.9211	46,170	
	City of Houstonia	General Revenue	1,553,285	0.9253	0.9253	14,373	
	Village of Hughesville	General Revenue	1,522,102	0.4057	0.4057	6,175	
		General Revenue-Temp	1,522,102	0.3000	0.3000	4,566	A 2027
	City of La Monte	General Revenue	8,757,825	0.8943	0.8943	78,321	
		Parks & Recreation	8,757,825	0.0374	0.0374	3,275	
	City of Sedalia	Fire	314,089,140	0.0500	0.0500	157,045	
		General Revenue	314,089,140	0.4943	0.4943	1,552,543	
		Library	239,507,936	0.2443	0.2443	585,118	
		Library-Temp	239,507,936	0.0700	0.0700	167,656	2037
		Parks & Recreation	314,089,140	0.1719	0.1719	539,919	
		Police	314,089,140	0.0967	0.0967	303,724	
	City of Smithton	General Revenue	5,374,027	0.9127	0.9127	49,049	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Pettis</u></b>	City of Smithton	Debt Service	5,374,027	2.1492	1.0746	57,749	
	Boonslick Regional Library District	General Revenue	1,182,778,827	0.1352	0.1352	1,599,117	
	Pettis County FPD 1	General Revenue	318,509,893	0.2684	0.2684	854,881	
	Sedalia SBD	General Revenue	4,950,792	0.8500	0.8500	42,082	
	Pettis County Health Center	General Revenue	737,483,968	0.0908	0.0908	669,635	
	State Fair Community College	General Revenue	1,116,805,386	0.3993	0.3993	4,459,404	
	Pettis County R-V School District	Operating Funds-Schools	38,301,277	3.6665	3.6665	1,404,316	D
		Debt Service	38,301,277	0.5750	0.4922	188,519	
	La Monte R-IV School District	Operating Funds-Schools	26,078,930	3.6385	3.1422	819,452	D
		Debt Service	26,078,930	0.9880	0.9246	241,126	
	Smithton R-VI School District	Operating Funds-Schools	55,516,388	3.6281	3.6281	2,014,190	D
	Green Ridge R-VIII School District	Operating Funds-Schools	37,838,261	3.3446	3.3446	1,265,538	D
		Debt Service	37,838,261	0.6896	0.6071	229,716	
	Pettis County R-XII School District	Operating Funds-Schools	52,818,223	2.9794	2.7900	1,473,628	D
	Sedalia 200 School District	Operating Funds-Schools	442,957,466	4.0628	4.0628	17,996,476	D
	Pettis County	Developmental Dis. Board	737,483,968	0.0908	0.0908	669,635	
		General Revenue	737,483,968	0.3065	0.0900	663,736	
		Johnson Grass	737,483,968	0.0487	0.0070	51,624	
		Road & Bridge	737,483,968	0.2874	0.2874	2,119,529	
<b><u>Phelps</u></b>	St. James Ambulance District	General Revenue	149,829,744	0.1406	0.0000	0	
	City of Doolittle	General Revenue	5,405,417	0.2796	0.2796	15,114	
	City of Newburg	General Revenue	1,942,153	0.8603	0.8603	16,708	
		Library	1,942,153	0.2000	0.2000	3,884	
	City of Rolla	General Revenue	252,794,009	0.4329	0.4329	1,094,345	
		Library	252,794,009	0.1807	0.1807	456,799	
		Parks & Recreation	252,794,009	0.1066	0.1066	269,478	
	City of St. James	General Revenue	42,504,756	0.3884	0.3884	165,088	
		Library	42,504,756	0.2899	0.2899	123,221	
		Parks & Recreation	42,504,756	0.0606	0.0606	25,758	
	City of Edgar Springs	General Revenue	1,812,043	0.5355	0.5355	9,703	
	Doolittle Rural FPD	General Revenue	39,216,086	0.4757	0.4757	186,551	
	Rolla Rural FPD	General Revenue	208,511,850	0.4480	0.4480	934,133	
	Duke Rural FPD	General Revenue	6,763,315	0.2604	0.2604	17,612	
	St. James FPD	General Revenue	149,040,476	0.2440	0.2440	363,659	
	Edgar Springs Rural Volunteer FPD	General Revenue	19,657,657	0.3000	0.3000	58,973	
	St. James R-I School District	Operating Funds-Schools	150,501,479	2.7500	2.7500	4,138,791	D
		Debt Service	150,501,479	0.9181	0.9000	1,354,513	
	Newburg R-II School District	Operating Funds-Schools	32,143,855	3.7100	3.7100	1,192,537	D
		Debt Service	32,143,855	0.5562	0.4834	155,383	
	Rolla 31 School District	Operating Funds-Schools	503,940,384	4.3122	3.7960	19,129,577	
		Debt Service	503,940,384	0.9382	0.5850	2,948,051	
	Phelps County R-III School District	Operating Funds-Schools	23,076,881	2.7500	2.7500	634,614	D
		Debt Service	23,076,881	0.3182	0.1800	41,538	
	Phelps County	Developmental Dis. Board	731,931,885	0.0692	0.0692	506,497	
		General Revenue	731,931,885	0.2691	0.0834	610,431	
		Road & Bridge	731,931,885	0.1922	0.0922	674,841	
<b><u>Pike</u></b>	Village of Annada	General Revenue	422,564	0.6342	0.6342	2,680	
	City of Bowling Green	Cemetery	80,412,073	0.0984	0.0984	79,125	
		General Revenue	80,412,073	0.6382	0.6382	513,190	
		Library	80,412,073	0.1970	0.1970	158,412	
		Parks & Recreation	80,412,073	0.0000	0.0000	0	
	City of Clarksville	General Revenue	5,867,902	0.7214	0.7214	42,331	
	City of Curryville	General Revenue	4,463,846	0.6506	0.6506	29,042	
	Village of Eolia	General Revenue	6,225,975	0.4724	0.4724	29,412	
	City of Frankford	General Revenue	2,270,318	1.0000	1.0000	22,703	
		Streets	2,270,318	0.1300	0.1300	2,951	
	City of Louisiana	General Revenue	38,557,159	0.7747	0.7359	283,742	
		Library	38,557,159	0.1000	0.1000	38,557	
	Buffalo Township FPD	General Revenue	49,081,871	0.3028	0.3028	148,620	
	Curryville Volunteer FPD	General Revenue	18,861,540	0.2879	0.2879	54,302	
	Pike County Health Department	General Revenue	366,525,128	0.2500	0.2500	916,313	
	Bowling Green R-I School District	Operating Funds-Schools	175,902,907	3.4496	3.4496	6,067,947	D
		Debt Service	175,902,907	0.7781	0.5000	879,515	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<u>Pike</u>	Pike County R-III School District	Operating Funds-Schools	53,726,237	4.2515	4.2496	2,283,150	D
		Debt Service	53,726,237	1.0769	0.7521	404,075	
	Boncl R-X School District	Operating Funds-Schools	14,336,461	4.9089	4.6500	666,645	D
	Louisiana R-II School District	Operating Funds-Schools	52,697,953	3.7500	3.7500	1,976,173	
		Debt Service	52,697,953	0.6312	0.5000	263,490	
	Pike County	Developmental Dis. Board	366,525,128	0.2000	0.2000	733,050	
		General Revenue	366,525,128	0.4480	0.3024	1,108,372	
		Hospital	366,525,128	0.2200	0.2200	806,355	
		Road & Bridge	366,525,128	0.3249	0.3249	1,190,840	
	<u>Platte</u>	Northland Regional AD	General Revenue	879,620,117	0.6792	0.6792	5,974,380
Southern Platte Ambulance District		General Revenue	912,604,315	0.1040	0.1040	949,108	
Drainage District 1 Platte County		General Revenue	1,557,491	0.0960	0.0709	1,104	2024
Farley SRD Platte County		Road & Bridge	23,653,036	0.2926	0.2926	69,209	
		Special Road & Bridge	23,653,036	0.3500	0.3500	82,786	
Parkville SRD Platte County		Road & Bridge	1,254,052,733	0.2324	0.2324	2,914,419	
Platte City SRD Platte County		Road & Bridge	1,579,418,318	0.2712	0.2712	4,283,382	
Weston SRD Platte County		Road & Bridge	100,201,912	0.2290	0.2290	229,462	2027
		Special Road & Bridge	100,201,912	0.3500	0.3500	350,707	
City of Camden Point		General Revenue	7,999,152	0.6041	0.6041	48,323	2025
City of Dearborn		General Revenue	8,476,603	0.4387	0.4387	37,187	
City of Edgerton		General Revenue	8,093,115	0.6356	0.6356	51,440	
Village of Farley		General Revenue	5,371,598	0.3492	0.3492	18,758	
Village of Ferrelview		General Revenue	5,460,748	0.4471	0.4388	23,962	
Village of Iatan		General Revenue	282,855	0.5000	0.5000	1,414	
City of Platte City		General Revenue	110,415,023	0.4572	0.4572	504,817	
		Debt Service	110,415,023	0.5545	0.5545	612,251	
City of Platte Woods		General Revenue	14,196,100	0.7596	0.7596	107,834	
City of Tracy		General Revenue	10,453,859	0.5025	0.5025	52,531	
City of Weatherby Lake		General Revenue	84,635,850	0.6817	0.6817	576,963	
		Parks & Recreation	84,635,850	0.1455	0.1455	123,145	
City of Weston		General Revenue	41,667,639	0.3374	0.3374	140,587	2026
		Lights	41,667,639	0.0954	0.0954	39,751	
City of Lake Waukomis		Parks & Recreation	41,667,639	0.1229	0.1229	51,210	
		General Revenue	32,124,992	0.4359	0.4359	140,033	
City of Parkville		General Revenue - Temp	32,124,992	0.6603	0.6603	212,121	2025
		General Revenue	355,978,771	0.4403	0.4403	1,567,375	
City of Northmoor		General Revenue-Temp	355,978,771	0.1665	0.1665	592,705	2024
		General Revenue	11,218,536	0.4895	0.4895	54,915	
Town of Ridgely		General Revenue	1,688,034	0.3243	0.3243	5,474	2024
City of Houston Lake	Fire	5,282,535	0.6727	0.5257	27,770		
	General Revenue	5,282,535	0.4794	0.4794	25,324		
Central Platte County FPD	General Revenue	353,623,603	0.2757	0.2757	974,940	2024	
Southern Platte County FPD	General Revenue	760,985,523	0.8084	0.8084	6,151,807		
	Debt Service	760,985,523	0.0381	0.0381	289,935		
Weatherby Lake FPD	General Revenue	84,635,694	0.8459	0.8459	715,933	2024	
West Platte FPD	Ambulance	235,528,557	0.3900	0.3900	918,561		
	General Revenue	235,528,557	0.3900	0.3900	918,561		
Camden Point FPD	General Revenue	31,340,649	0.4619	0.4619	144,762	2024	
Smithville Area FPD	General Revenue	462,514,389	0.5964	0.5964	2,758,436		
	Debt Service	462,514,389	0.0756	0.0756	349,661		
Edgerton-Trimble FPD	General Revenue	58,249,901	0.4849	0.4849	282,454	2024	
Dearborn Area FPD	General Revenue	42,978,543	0.5201	0.5201	223,531		
Platte County Health Department	General Revenue	3,644,705,858	0.0722	0.0722	2,631,478	D	
North Platte County R-I SD	Operating Funds-Schools	78,116,795	3.8465	3.8328	2,994,061		
	Debt Service	78,116,795	0.9676	0.9072	708,676		
West Platte County R-II SD	Operating Funds-Schools	240,037,437	4.0449	4.0250	9,661,507	D	
Platte County R-III School District	Operating Funds-Schools	812,183,723	3.4624	3.4624	28,121,049	BD	
	Operating Funds-Temp	812,183,723	0.3780	0.3780	3,070,054		
Park Hill School District	Debt Service	812,183,723	1.2214	1.1789	9,574,834	2034	
	Operating Funds-Schools	2,390,458,221	4.8354	4.8354	115,588,217		
Platte County	Debt Service	2,390,458,221	0.7414	0.5601	13,388,956	D	
	Developmental Dis. Board	3,644,705,858	0.1175	0.1175	4,282,529		
	General Revenue	3,644,705,858	0.3160	0.0100	364,471		



Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Platte</b>	Platte County	Mental Health	3,644,705,858	0.0902	0.0902	3,287,525	
		Road & Bridge	687,018,646	0.3310	0.3310	2,274,032	
		Senior Services	3,644,705,858	0.0452	0.0452	1,647,407	
<b>Polk</b>	Blue Mound SRD Polk County	Road & Bridge	5,221,707	0.3017	0.3017	15,754	
	Bolivar SRD Polk County	Road & Bridge	146,076,869	0.1901	0.1901	277,692	
	Flemington SRD Polk County	Road & Bridge	2,415,390	0.3460	0.3460	8,357	
	Humansville SRD Polk County	Road & Bridge	18,262,727	0.2568	0.2568	46,899	
		Special Road & Bridge	18,262,727	0.3500	0.3500	63,920	2024
	Southwest SRD Polk County	Road & Bridge	1,346,975	0.3375	0.3375	4,546	
	Polk County SRD	Road & Bridge	290,339,787	0.2581	0.2581	749,367	
	Village of Aldrich	General Revenue	837,441	0.3576	0.3576	2,995	
	City of Bolivar	General Revenue	140,043,912	0.0000	0.0000	0	
		Parks & Recreation	140,043,912	0.0000	0.0000	0	
	City of Fair Play	General Revenue	3,179,859	0.8979	0.8979	28,552	
	City of Humansville	General Revenue	6,993,357	0.6083	0.6083	42,541	
	City of Morrisville	General Revenue	3,472,875	0.4548	0.4548	15,795	
	Polk County Library District	General Revenue	463,663,455	0.2222	0.2222	1,030,260	
	Pleasant Hope FPD	General Revenue	44,989,266	0.2447	0.2447	110,089	
	Central Polk County FPD	General Revenue	127,549,113	0.2778	0.2778	354,331	
	Morrisville FPD	General Revenue	58,657,388	0.2558	0.2558	150,046	
	Polk County Health Center	General Revenue	463,663,455	0.1624	0.1624	752,989	
	Bolivar R-I School District	Operating Funds-Schools	240,649,344	3.3439	3.3439	8,047,073	D
		Debt Service	240,649,344	1.2891	0.7761	1,867,680	
	Fair Play R-II School District	Operating Funds-Schools	29,220,303	3.3287	3.3287	972,656	D
		Debt Service	29,220,303	1.0608	0.7385	215,792	
	Halfway R-III School District	Operating Funds-Schools	32,414,350	3.2475	3.2475	1,052,656	D
		Debt Service	32,414,350	0.7320	0.7298	236,560	
	Humansville R-IV School District	Operating Funds-Schools	31,822,960	2.8583	2.8583	909,596	D
		Debt Service	31,822,960	1.1348	0.9348	297,481	
	Marion C. Early R-V School District	Operating Funds-Schools	55,363,224	3.2924	3.2924	1,822,779	D
		Debt Service	55,363,224	0.3545	0.3545	196,263	
	Pleasant Hope R-VI School District	Operating Funds-Schools	68,696,909	3.1391	3.1391	2,156,465	D
		Debt Service	68,696,909	0.6496	0.6376	438,011	
	Polk County	Developmental Dis. Board	463,663,455	0.0194	0.0194	89,951	
		General Revenue	463,663,455	0.2994	0.2994	1,388,208	
		Senior Services	463,663,455	0.0461	0.0461	213,749	
<b>Pulaski</b>	Dixon Ambulance District	General Revenue	90,985,925	0.2934	0.2934	266,953	
	Pulaski County Ambulance District	General Revenue	540,414,588	0.0000	0.0000	0	
	City of Crocker	General Revenue	10,744,198	0.7096	0.7096	76,241	
		Parks & Recreation	10,744,198	0.1783	0.1783	19,157	
	City of Dixon	General Revenue	18,693,896	0.4891	0.4891	91,432	
		Library	18,693,896	0.1500	0.1500	28,041	
		Debt Service	18,693,896	0.4587	0.4587	85,749	
	City of St. Robert	General Revenue	120,463,724	0.3437	0.3437	414,034	
	City of Waynesville	General Revenue	82,484,024	0.6306	0.6306	520,144	
	City of Richland	General Revenue	17,269,895	0.6768	0.6768	116,883	
	Pulaski County Library District	General Revenue	581,401,659	0.1348	0.1348	783,729	
	Hazeltown FPD	General Revenue	32,600,334	0.3000	0.3000	97,801	
	Crocker Rural FPD	General Revenue	49,953,511	0.2418	0.2418	120,788	
	Waynesville Rural FPD	General Revenue	207,359,613	0.7521	0.7521	1,559,552	
	Dixon Rural FPD	General Revenue	101,128,540	0.2543	0.2543	257,170	
	Pulaski County Health Department	General Revenue	599,407,775	0.0717	0.0717	429,775	
	Swedeborg R-III School District	Operating Funds-Schools	7,619,699	3.4394	3.4394	262,072	D
	Pulaski County R-IV School District	Operating Funds-Schools	42,413,965	3.0907	3.0907	1,310,888	D
	Laquey R-V School District	Operating Funds-Schools	48,054,661	2.7500	2.7500	1,321,503	D
		Debt Service	48,054,661	0.1220	0.1123	53,965	
	Waynesville R-VI School District	Operating Funds-Schools	376,582,978	3.0616	3.0500	11,485,781	BD
	Dixon R-I School District	Operating Funds-Schools	79,853,695	2.7500	2.7500	2,195,977	D
		Debt Service	79,853,695	0.3219	0.2700	215,605	
	Crocker R-II School District	Operating Funds-Schools	39,849,725	2.7500	2.7500	1,095,867	D
		Debt Service	39,849,725	0.6478	0.6478	258,147	
	Pulaski County	Developmental Dis. Board	599,407,775	0.0713	0.0713	427,378	
		General Revenue	599,407,775	0.0000	0.0000	0	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Pulaski</u></b>	Pulaski County	Road & Bridge	599,407,775	0.1962	0.1962	1,176,038	
		Senior Services	599,407,775	0.0445	0.0445	266,736	
<b><u>Putnam</u></b>	Putnam County Ambulance District	General Revenue	111,645,063	0.3680	0.3680	410,854	
	Putnam County Care Center	General Revenue	111,645,063	0.2956	0.2956	330,023	
	Unionville SRD Putnam County	Road & Bridge	17,911,269	0.2837	0.2837	50,814	
		Special Road & Bridge	17,911,269	0.3500	0.3500	62,689	2025
	Lake Thunderhead SRD Putnam County	Road & Bridge	26,331,892	0.2728	0.2728	71,833	
		Special Road & Bridge	26,331,892	0.3500	0.3500	92,162	2024
	Village of Livonia	General Revenue	337,094	0.4999	0.4999	1,685	
	Village of Lucerne	General Revenue	1,503,398	0.5000	0.5000	7,517	
	Village of Powersville	General Revenue	513,812	0.4570	0.4570	2,348	
	City of Unionville	Fire	17,482,335	0.1779	0.1779	31,101	
		General Revenue	17,482,335	0.8785	0.8785	153,582	
		Parks & Recreation	17,482,335	0.1779	0.1779	31,101	
	Village of Worthington	General Revenue	301,665	0.5000	0.5000	1,508	
	Elm Township Putnam County	Road & Bridge	9,257,016	0.5000	0.5000	46,285	
		Special Road & Bridge	9,257,016	0.3500	0.3500	32,400	A 2027
	Grant Township Putnam County	Road & Bridge	2,895,049	0.5000	0.5000	14,475	
		Special Road & Bridge	2,895,049	0.3500	0.3500	10,133	2025
	Jackson Township Putnam County	Road & Bridge	4,190,734	0.5000	0.5000	20,954	
		Special Road & Bridge	4,190,734	0.3500	0.3500	14,668	A 2027
	Liberty Township Putnam County	Road & Bridge	4,767,849	0.5000	0.5000	23,839	
		Special Road & Bridge	4,767,849	0.3500	0.3500	16,687	2024
	Lincoln Township Putnam County	Road & Bridge	8,610,683	0.5000	0.5000	43,053	
		Special Road & Bridge	8,610,683	0.3500	0.3500	30,137	2024
	Medicine Township Putnam County	Road & Bridge	9,348,282	0.5000	0.5000	46,741	
		Special Road & Bridge	9,348,282	0.3500	0.3500	32,719	2024
	Richland Township Putnam County	Road & Bridge	5,186,339	0.5000	0.5000	25,932	
		Special Road & Bridge	5,186,339	0.3500	0.3500	18,152	2024
	Sherman Township Putnam County	Road & Bridge	3,022,209	0.5000	0.5000	15,111	
		Special Road & Bridge	3,022,209	0.3500	0.3500	10,578	2024
	Union Township Putnam County	Road & Bridge	7,903,185	0.5000	0.5000	39,516	
		Special Road & Bridge	7,903,185	0.3500	0.3500	27,661	2026
	Wilson Township Putnam County	Road & Bridge	6,177,135	0.4851	0.4851	29,965	
		Special Road & Bridge	6,177,135	0.3500	0.3500	21,620	2024
	York Township Putnam County	Road & Bridge	6,396,824	0.4719	0.4719	30,187	
		Special Road & Bridge	6,396,824	0.3500	0.3500	22,389	2024
	Elm Township FPD	General Revenue	9,250,169	0.3000	0.3000	27,751	
	Liberty Township FPD	General Revenue	4,766,381	0.3000	0.3000	14,299	
	Grant Township FPD	General Revenue	2,886,000	0.3000	0.3000	8,658	
	York Township Volunteer FPD	General Revenue	6,413,789	0.2634	0.2634	16,894	
	Putnam County Health Department	General Revenue	111,645,063	0.2758	0.2758	307,917	
	Putnam County R-I School District	Operating Funds-Schools	104,060,219	3.2591	3.2591	3,391,427	D
		Debt Service	104,060,219	0.5071	0.3900	405,835	
	Putnam County	General Revenue	111,645,063	0.4600	0.4600	513,567	
		Hospital	111,645,063	0.4600	0.4600	513,567	
		Library	111,645,063	0.1997	0.1997	222,955	
		Senior Services	111,645,063	0.0460	0.0460	51,357	
		Debt Service	111,645,063	0.0000	0.0000	0	
<b><u>Ralls</u></b>	Ralls County Ambulance District 3	General Revenue	208,039,573	0.4200	0.4200	873,766	
	City of Center	Fire	6,347,336	0.1901	0.1901	12,066	
		General Revenue	6,347,336	0.8179	0.8179	51,915	
	City of New London	General Revenue	10,796,728	0.4663	0.4663	50,345	
	City of Perry	Fire	10,541,632	0.2820	0.2820	29,727	
		General Revenue	10,541,632	0.5256	0.5256	55,407	
	Ralls County Library District	General Revenue	244,187,874	0.0998	0.0998	243,699	
	Hannibal Rural FPD	General Revenue	125,933,762	0.1500	0.1500	188,901	
	Ralls County Health Department	General Revenue	282,966,595	0.0982	0.0982	277,873	
	Ralls County R-II School District	Operating Funds-Schools	106,431,188	2.9500	2.9500	3,139,720	D
		Debt Service	106,431,188	0.7466	0.7100	755,661	
	Ralls County	General Revenue	282,966,595	0.3868	0.2585	731,469	
		Road & Bridge	282,966,595	0.2901	0.2901	820,886	
<b><u>Randolph</u></b>	Randolph County Ambulance District	General Revenue	583,051,568	0.0000	0.0000	0	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Randolph</u></b>	Village of Cairo	General Revenue	3,403,117	0.4880	0.4880	16,607	
	City of Clark	General Revenue	3,039,089	0.8992	0.8992	27,327	
	City of Clifton Hill	General Revenue	826,189	0.6047	0.6047	4,996	
	City of Higbee	General Revenue	3,672,179	0.8141	0.8141	29,895	
		Parks & Recreation	3,672,179	0.1388	0.1388	5,097	
		Debt Service	3,672,179	2.5328	2.5328	93,009	
	City of Huntsville	Cemetery	14,393,666	0.1920	0.1920	27,636	
		Fire	14,393,666	0.1344	0.1344	19,345	
		General Revenue	14,393,666	0.8426	0.8426	121,281	
		Parks & Recreation	14,393,666	0.0960	0.0960	13,818	
	Village of Jacksonville	General Revenue	646,663	0.4999	0.4999	3,233	
		Parks & Recreation	646,663	0.4000	0.4000	2,587	
	City of Moberly	General Revenue	176,148,053	0.7867	0.7867	1,385,757	
		Parks & Recreation	176,148,053	0.3651	0.3651	643,117	
	Village of Renick	General Revenue	1,181,640	0.5000	0.5000	5,908	
	Randolph County Library District	General Revenue	583,051,568	0.2431	0.2431	1,417,398	
	Higbee Area FPD	General Revenue	32,279,737	0.2101	0.2101	67,820	
		Debt Service	32,279,737	0.8783	0.4400	142,031	
	Southeastern Randolph FPD	General Revenue	36,174,164	0.2777	0.2777	100,456	
		Debt Service	36,174,164	0.2224	0.1900	68,731	
	Eastern Randolph Rural FPD	General Revenue	28,436,734	0.2937	0.2937	83,519	
	Northeast R-IV Rural FPD	General Revenue	58,027,757	0.2190	0.2190	127,081	
	Westran FPD	General Revenue	254,074,578	0.2602	0.2602	661,102	
	Downtown Moberly CID	Capital Improvements	3,266,614	7.2744	7.2744	237,627	2036
	Randolph County Health Department	General Revenue	364,361,568	0.1500	0.1500	546,542	
	Moberly Area Community College	General Revenue	237,441,795	0.3540	0.3540	840,544	
	Northeast Randolph County R-IV SD	Operating Funds-Schools	34,580,536	3.8583	3.8583	1,334,221	D
		Debt Service	34,580,536	1.1718	0.8700	300,851	
	Renick R-V School District	Operating Funds-Schools	19,955,073	3.9958	3.9958	797,365	D
		Operating Funds-Temp	19,955,073	0.4700	0.4700	93,789	2025
	Higbee R-VIII School District	Operating Funds-Schools	17,175,488	4.0500	4.0500	695,607	D
		Debt Service	17,175,488	1.1621	1.0000	171,755	
	Westran R-I School District	Operating Funds-Schools	183,061,488	3.7500	3.7039	6,780,414	
	Moberly School District	Operating Funds-Schools	213,835,628	3.6748	3.6748	7,858,032	D
		Debt Service	213,835,628	1.3751	1.1423	2,442,644	
	Randolph County	Developmental Dis. Board	583,051,568	0.1445	0.1445	842,510	
		General Revenue	583,051,568	0.3646	0.1966	1,146,279	
		Road & Bridge	583,051,568	0.1949	0.1949	1,136,368	
<b><u>Ray</u></b>	Ray County Ambulance District	General Revenue	381,668,817	0.2788	0.1547	590,442	
	Senior Citizen's NHD	General Revenue	448,230,431	0.1348	0.1348	604,215	
	Willow Creek Watershed Subdistrict	General Revenue	20,218,020	0.1834	0.1834	37,080	
	Camden SRD Ray County	Road & Bridge	19,801,040	0.3267	0.3267	64,690	
		Special Road & Bridge	19,801,040	0.2400	0.2400	47,522	A 2027
	Hardin SRD Ray County	Road & Bridge	22,240,477	0.2384	0.2384	53,021	
	Henrietta SRD Ray County	Road & Bridge	10,810,512	0.3163	0.3163	34,194	
	Lawson SRD Ray County	Road & Bridge	52,637,105	0.2403	0.2403	126,487	
		Special Road & Bridge	52,637,105	0.3000	0.3000	157,911	A 2027
	Orrick SRD Ray County	Road & Bridge	30,582,292	0.4378	0.4378	133,889	
	Richmond SRD Ray County	Road & Bridge	142,872,249	0.2324	0.2324	332,035	
	Ray County SRD	Road & Bridge	240,516,482	0.2084	0.2084	501,236	
		Special Road & Bridge	240,516,482	0.2092	0.2092	503,160	2025
	Crystal Lakes SRD Ray County	Special Road & Bridge	4,966,990	0.4545	0.4545	22,575	
	City of Camden	Fire	2,157,128	0.0000	0.0000	0	
		General Revenue	2,157,128	0.6426	0.6426	13,862	
		Streets	2,157,128	0.0098	0.0098	211	
		Streets-Temp	2,157,128	0.3000	0.3000	6,471	2026
	Village of Elmira	General Revenue	727,701	0.5000	0.5000	3,639	
	City of Fleming	General Revenue	2,162,772	0.2285	0.2285	4,942	
	City of Hardin	General Revenue	10,008,761	1.0000	1.0000	100,088	
	City of Henrietta	General Revenue	5,099,749	1.0000	1.0000	50,997	
		Parks & Recreation	5,099,749	0.1000	0.1000	5,100	
		Streets	5,099,749	0.3000	0.3000	15,299	2026
	City of Orrick	General Revenue	10,460,207	0.7889	0.7889	82,521	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration	
<u>Ray</u>							Year	
	City of Richmond	General Revenue	81,586,807	0.6651	0.6651	542,634	2025	
		Parks & Recreation	81,586,807	0.1660	0.1660	135,434		
		Debt Service	81,586,807	0.7043	0.4100	334,506		
	City of Wood Heights	General Revenue	10,647,063	0.3587	0.3587	38,191		
	City of Homestead Village	General Revenue	1,258,939	0.4685	0.4685	5,898		
	City of Excelsior Estates	General Revenue	824,837	0.9164	0.9164	7,559		
	City of Crystal Lakes	General Revenue	4,967,399	0.9211	0.9211	45,755		
		Parks & Recreation	4,967,399	0.0184	0.0184	914		
		Streets	4,967,399	0.2974	0.2974	14,773		
	City of Lawson	General Revenue	36,956,428	0.6690	0.6690	247,239		
		Debt Service	36,956,428	1.2509	1.2509	462,288		
	Ray County Library District	General Revenue	448,230,431	0.1928	0.1928	864,188		
	Orrick FPD	General Revenue	51,932,404	0.2541	0.2166	112,486		
	Wood Heights FPD	General Revenue	62,362,656	0.2648	0.2648	165,136		
	Lawson Community Fire & Rescue	Ambulance	134,733,973	0.5605	0.5605	755,184		
		General Revenue	134,733,973	0.4909	0.4909	661,409		
	Hardin FPD	General Revenue	32,894,260	0.2679	0.2679	88,124		
	Stet Rural FPD	General Revenue	20,568,440	0.3000	0.3000	61,705		
	Richmond FPD	General Revenue	98,401,635	0.2509	0.2509	246,890		
	Ray County Health Department	General Revenue	448,230,431	0.0902	0.0902	404,304		
	Lawson R-XIV School District	Operating Funds-Schools	101,965,058	3.8073	3.8073	3,882,116	D	
		Debt Service	101,965,058	1.4517	0.9500	968,668	BD	
	Orrick R-XI School District	Operating Funds-Schools	31,456,877	4.8892	4.8892	1,537,990		
		Debt Service	31,456,877	1.1559	1.0103	317,809	D	
	Hardin-Central C-2 School District	Operating Funds-Schools	25,153,354	4.8182	4.8182	1,211,939		
	Richmond R-XVI School District	Operating Funds-Schools	153,517,816	4.4453	4.4453	6,824,327	D	
	Ray County	Capital Improvements	448,230,431	0.0756	0.0756	338,862		
		Developmental Dis. Board	448,230,431	0.1712	0.1712	767,370		
		General Revenue	448,230,431	0.3896	0.3896	1,746,306		
		Hospital	448,230,431	0.1712	0.1712	767,370		
		Mental Health	448,230,431	0.0901	0.0901	403,856		
		Noxious Weed	448,230,431	0.0451	0.0451	202,152		
		Senior Services	448,230,431	0.0461	0.0461	206,634		
		Reynolds County Ambulance District	General Revenue	191,211,420	0.1500	0.0842		161,000
		City of Bunker	General Revenue	2,142,146	0.6672	0.6672		14,292
		City of Centerville	General Revenue	1,005,889	0.4445	0.4445		4,471
	Reynolds County Library District	General Revenue	188,621,578	0.1121	0.1121	211,445		
	Garwood FPD	General Revenue	3,710,340	0.3000	0.3000	11,131		
	Northern Reynolds County FPD	General Revenue	69,576,474	0.2000	0.2000	139,153		
Reynolds County Health Center	General Revenue	188,621,578	0.1000	0.1000	188,622			
Centerville R-I School District	Operating Funds-Schools	7,395,412	4.5548	4.5548	336,846	D		
Southern Reynolds County R-II SD	Operating Funds-Schools	57,519,624	2.7500	2.7500	1,581,790			
	Debt Service	57,519,624	1.7991	1.1100	638,468	D		
Bunker R-III School District	Operating Funds-Schools	53,998,565	2.9096	2.7500	1,484,961			
Lesterville R-IV School District	Operating Funds-Schools	61,433,462	3.4439	3.4300	2,107,168			
Reynolds County	Developmental Dis. Board	188,621,578	0.1000	0.1000	188,622			
	General Revenue	188,621,578	0.4913	0.4201	792,399			
	Road & Bridge	188,621,578	0.3500	0.3500	660,176			
	Senior Services	188,621,578	0.0300	0.0300	56,586			
	General Revenue	108,369,140	0.2757	0.0942	102,084			
<u>Ripley</u>	Ripley County Ambulance District	General Revenue	108,369,140	0.2757	0.0942	102,084	A	2026
	Fourche Creek Watershed Subdistrict	General Revenue	5,222,440	0.1436	0.1436	7,499		
	Bennett SRD Ripley County	Road & Bridge	570,011	0.1954	0.1954	1,114		
	Current River SRD Ripley County	Road & Bridge	1,764,996	0.2142	0.2142	3,781		
	Doniphan SRD Ripley County	Road & Bridge	60,504,390	0.2133	0.2133	129,056		
		Special Road & Bridge	60,504,390	0.1500	0.1500	90,757		
	Fairdealing SRD Ripley County	Road & Bridge	8,556,949	0.1669	0.1669	14,282		
	Flatwoods SRD Ripley County	Road & Bridge	3,915,263	0.3119	0.3119	12,212		
	Jordan SRD Ripley County	Road & Bridge	11,683,215	0.1934	0.1934	22,595		
	Little Black SRD Ripley County	Road & Bridge	2,850,268	0.3253	0.3253	9,272		
	Logan Creek SRD Ripley County	Road & Bridge	6,435,516	0.1946	0.1946	12,524		
	Mabrey Bay SRD Ripley County	Road & Bridge	405,775	0.1865	0.1865	757		
	Naylor SRD Ripley County	Road & Bridge	7,139,585	0.3265	0.3265	23,311		
		Special Road & Bridge	7,139,585	0.4928	0.4928	35,184	2024	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Ripley</u></b>	Oxly SRD Ripley County	Road & Bridge	4,364,967	0.3218	0.3218	14,046	
	Pine Bardley SRD Ripley County	Road & Bridge	4,084,210	0.1710	0.1710	6,984	
	Ponder Gatewood SRD Ripley County	Road & Bridge	8,886,759	0.1423	0.1423	12,646	
		Special Road & Bridge	8,886,759	0.3270	0.3270	29,060	2024
	Poynor SRD Ripley County	Road & Bridge	2,538,860	0.2017	0.2017	5,121	
	Pratt SRD Ripley County	Road & Bridge	666,458	0.2867	0.2867	1,911	
	Purman SRD Ripley County	Road & Bridge	4,204,360	0.1729	0.1729	7,269	
		Special Road & Bridge	4,204,360	0.2978	0.2978	12,521	2024
	Running Water SRD Ripley County	Road & Bridge	444,433	0.2515	0.2515	1,118	
	Tucker Bay SRD Ripley County	Road & Bridge	587,475	0.1534	0.1534	901	
	Wolfe Creek SRD Ripley County	Road & Bridge	1,353,471	0.2485	0.2485	3,363	
		General Revenue	21,986,006	0.3972	0.3972	87,328	
	City of Doniphan	Debt Service	21,986,006	0.0000	0.0000	0	
		General Revenue	2,666,092	0.9159	0.9159	24,419	
	Doniphan-Ripley County PLD	General Revenue	131,053,526	0.1650	0.1650	216,238	
	Ripley County Public Health Center	General Revenue	131,053,526	0.1360	0.1360	178,233	
	Naylor R-II School District	Operating Funds-Schools	14,334,450	3.3595	3.3595	481,566	D
	Doniphan R-I School District	Operating Funds-Schools	96,455,177	3.6000	3.6000	3,472,386	BD
	Ripley County R-IV School District	Operating Funds-Schools	9,323,655	2.7500	2.7500	256,401	E
	Ripley County R-III School District	Operating Funds-Schools	8,235,585	3.1310	3.1310	257,856	D
	Ripley County	Developmental Dis. Board	131,053,526	0.0906	0.0906	118,734	
		General Revenue	131,053,526	0.2845	0.0000	0	
		Senior Services	131,053,526	0.0454	0.0454	59,498	
		General Revenue	326,289,256	0.4400	0.4400	1,435,673	
<b><u>Saline</u></b>	Saline County Ambulance District 3	General Revenue	80,412,174	0.4219	0.4219	339,259	
	Slater Ambulance District 1	General Revenue	89,329,849	0.3732	0.3732	333,379	
	Sweet Springs Ambulance District	Debt Service	89,329,849	0.1910	0.1910	170,620	
		Road & Bridge	15,402,531	0.2434	0.2434	37,490	
	Blackburn Elmwood SRD Saline County	Sp. Road & Bridge-Temp	15,402,531	0.3500	0.3500	53,909	2026
		Special Road & Bridge	15,402,531	0.3402	0.3402	52,399	2025
	Gilliam SRD Saline County	Road & Bridge	15,926,715	0.2769	0.2769	44,101	
		Special Road & Bridge	15,926,715	0.2900	0.2900	46,187	2024
	Grand Pass SRD Saline County	Road & Bridge	8,855,737	0.2691	0.2691	23,831	
		Special Road & Bridge	8,855,737	0.3500	0.3500	30,995	2026
	Marshall SRD Saline County	Road & Bridge	216,993,886	0.2286	0.2286	496,048	
		Special Road & Bridge	216,993,886	0.2700	0.2700	585,883	2026
	Slater SRD Saline County	Road & Bridge	47,803,250	0.2660	0.2660	127,157	
		Special Road & Bridge	47,803,250	0.3500	0.3500	167,311	2025
	Sweet Springs SRD Saline County	Road & Bridge	32,051,092	0.3156	0.3156	101,153	
		Special Road & Bridge	32,051,092	0.3052	0.3052	97,820	2024
	Malta Bend SRD Saline County	Road & Bridge	25,947,232	0.2500	0.2500	64,868	
		Special Road & Bridge	25,947,232	0.3353	0.3353	87,001	2024
	Village of Arrow Rock	General Revenue	1,847,859	0.2372	0.2372	4,383	
		General Revenue-Temp	1,847,859	0.3000	0.3000	5,544	A 2027
	City of Blackburn	General Revenue	2,589,262	0.5875	0.5875	15,212	
		General Revenue-Temp	2,589,262	0.2900	0.2900	7,509	2025
	City of Gilliam	Lights	2,589,262	0.1194	0.1194	3,092	
		General Revenue	1,427,004	0.7500	0.7500	10,703	
	Village of Grand Pass	Lights	1,427,004	0.4000	0.4000	5,708	
		General Revenue	608,041	0.5000	0.5000	3,040	
		General Revenue-Temp	608,041	0.0345	0.0345	210	2026
	City of Malta Bend	General Revenue	2,522,191	0.9614	0.9614	24,248	
	City of Marshall	Band	177,559,248	0.0396	0.0396	70,313	
		General Revenue	177,559,248	0.5909	0.5909	1,049,198	
		Library	177,559,248	0.1518	0.1518	269,535	
		Parks & Recreation	177,559,248	0.2554	0.2554	453,486	
	City of Miami	General Revenue	1,507,383	0.4929	0.4929	7,430	
		Streets	1,507,383	0.6407	0.6407	9,658	
	Village of Mount Leonard	General Revenue	372,301	1.0000	1.0000	3,723	
	City of Nelson	General Revenue	1,599,901	0.7467	0.7467	11,946	
	City of Slater	General Revenue	20,281,625	0.6589	0.6589	133,636	
		Library	20,281,625	0.2041	0.2041	41,395	
		Parks & Recreation	20,281,625	0.1633	0.1633	33,120	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Saline</u></b>	City of Sweet Springs	General Revenue	13,952,583	0.7810	0.7810	108,970	
		Library	13,952,583	0.1800	0.1800	25,115	
		Parks & Recreation	13,952,583	0.3700	0.3700	51,625	
		Debt Service	13,952,583	0.6300	0.6300	87,901	
	City of Emma	General Revenue	2,587,387	0.4838	0.4838	12,518	
	Malta Bend FPD	General Revenue	29,640,995	0.1796	0.1796	53,235	
	West Central FPD	General Revenue	68,337,261	0.2583	0.2583	176,515	
	Slater Rural FPD	General Revenue	35,434,509	0.2147	0.2147	76,078	
	Saline County Rural FPD	General Revenue	78,283,347	0.2724	0.2724	213,244	
	Saline County Health Department	General Revenue	478,753,932	0.1158	0.1158	554,397	
		Operating Funds-Schools	13,929,742	3.7621	3.7621	524,051	D
	Orearville R-IV School District	Operating Funds-Schools	9,294,162	5.0969	5.0969	473,714	D
	Malta Bend R-V School District	Operating Funds-Schools	17,600,222	4.4586	4.4586	784,723	D
	Hardeman R-X School District	Operating Funds-Schools	11,250,668	4.0544	4.0544	456,147	D
	Gilliam C-4 School District	Operating Funds-Schools	4,442,058	4.4908	4.3800	194,562	D
	Marshall School District	Operating Funds-Schools	222,268,045	2.3945	2.3945	5,322,208	D
		Operating Funds-Temp	222,268,045	0.4435	0.4435	985,759	2049
		Operating Funds-Temp 1	222,268,045	0.9900	0.9900	2,200,454	2049
	Slater School District	Operating Funds-Schools	27,810,604	3.6193	3.6193	1,006,549	D
		Debt Service	27,810,604	1.0574	0.7132	198,345	
	Sweet Springs R-VII School District	Operating Funds-Schools	39,751,072	3.0456	3.0456	1,210,659	D
		Debt Service	39,751,072	1.0514	1.0329	410,589	
	Saline County	Common Road District	115,275,960	0.2266	0.2266	261,215	
		Common Road-Temp	115,275,960	0.3470	0.3470	400,008	2025
		Developmental Dis. Board	478,753,932	0.0517	0.0517	247,516	
		General Revenue	478,753,932	0.1654	0.1399	669,777	
		Special Road & Bridge	115,275,960	0.3500	0.3500	403,466	2026
<b><u>Schuyler</u></b>	Schuyler County Ambulance District	General Revenue	129,818,818	0.3953	0.3953	513,174	
	Schuyler County NHD	General Revenue	129,818,818	0.3000	0.3000	389,456	
	City of Downing	General Revenue	2,478,590	1.0000	1.0000	24,786	
	Village of Glenwood	General Revenue	1,264,020	0.5000	0.5000	6,320	
	City of Greentop	General Revenue	6,015,145	1.0000	1.0000	60,151	
	City of Lancaster	General Revenue	6,246,178	1.0000	1.0000	62,462	
		Parks & Recreation	6,246,178	0.2000	0.2000	12,492	
	City of Queen City	General Revenue	4,772,135	1.0000	1.0000	47,721	
		Debt Service	4,772,135	0.1825	0.1825	8,709	
	Schuyler County Library District	General Revenue	129,818,818	0.1484	0.1484	192,651	
	Lancaster Fire and Rescue FPD	General Revenue	53,118,187	0.3000	0.3000	159,355	
	Schuyler County Health Department	General Revenue	129,818,818	0.2965	0.2965	384,913	
	Schuyler County R-I School District	Operating Funds-Schools	114,909,902	3.4300	3.4300	3,941,410	D
		Debt Service	114,909,902	0.8336	0.7700	884,806	
	Schuyler County	Common Road District	129,818,818	0.4748	0.4748	616,380	
		General Revenue	129,818,818	0.4942	0.4256	552,509	
		Senior Services	129,818,818	0.0495	0.0495	64,260	
		Special Road & Bridge	129,818,818	0.2600	0.2600	337,529	A 2027
<b><u>Scotland</u></b>	Scotland County Ambulance District	General Revenue	97,713,147	0.2494	0.0974	95,173	
	Scotland County Memorial Hospital	General Revenue	97,713,147	0.4998	0.4998	488,370	
	Scotland County NHD	General Revenue	97,713,147	0.2999	0.2999	293,042	
	Bear Creek Watershed Subdistrict	General Revenue	1,312,438	0.4000	0.4000	5,250	
	Village of Arbela	General Revenue	187,255	0.5000	0.5000	936	
	Village of Granger	General Revenue	236,558	0.8000	0.8000	1,892	
	City of Memphis	Cemetery	17,736,064	0.0561	0.0561	9,950	
		Fire	17,736,064	0.1418	0.1418	25,150	
		General Revenue	17,736,064	0.3241	0.3241	57,483	
		Pool	17,736,064	0.1979	0.1979	35,100	
	Village of Rutledge	Streets	17,736,064	0.3707	0.3707	65,748	
		General Revenue	1,033,641	0.4342	0.4342	4,488	
	City of South Gorin	Fire	849,891	0.2000	0.2000	1,700	
		General Revenue	849,891	0.8000	0.8000	6,799	
	Scotland County Library District	General Revenue	97,713,147	0.1900	0.1900	185,655	
	Scotland County Health Department	General Revenue	97,713,147	0.3000	0.3000	293,139	
	Scotland County R-I School District	Operating Funds-Schools	86,084,403	3.6900	3.6900	3,176,514	D
	Scotland County	General Revenue	97,713,147	0.4998	0.4998	488,370	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Scotland</b>	Scotland County	Road & Bridge	97,713,147	0.3499	0.3499	341,898	A 2027
		Special Road & Bridge	97,713,147	0.3100	0.3100	302,911	
<b>Scott</b>	Southern Scott County Ambulance District	General Revenue	328,482,781	0.3000	0.0986	323,884	
	North Scott County Ambulance District	General Revenue	282,500,598	0.1646	0.1353	382,223	
	Illmo SRD Scott County	Road & Bridge	84,492,022	0.3424	0.3424	289,301	
	Sikeston SRD Scott County	Road & Bridge	272,294,659	0.1800	0.1800	490,130	
	City of Benton	General Revenue	13,431,255	0.6282	0.6282	84,375	
		Parks & Recreation	13,431,255	0.1952	0.1952	26,218	
	City of Blodgett	General Revenue	2,040,097	0.2933	0.2933	5,984	
	City of Chaffee	General Revenue	24,335,073	0.8457	0.8457	205,802	
		Library	24,335,073	0.1803	0.1803	43,876	
		Parks & Recreation	24,335,073	0.1803	0.1803	43,876	
	Village of Commerce	General Revenue	719,974	0.5000	0.5000	3,600	
	Village of Diehlstadt	General Revenue	673,052	0.3985	0.3925	2,642	
	Village of Haywood City	General Revenue	781,751	0.5000	0.5000	3,909	
	Village of Kelso	Fire	12,616,708	0.1300	0.1300	16,402	
		General Revenue	12,616,708	0.5000	0.5000	63,084	
	City of Miner	General Revenue	26,912,892	0.3015	0.3000	80,739	
	City of Morley	General Revenue	5,494,944	0.6826	0.6826	37,508	
	City of Oran	General Revenue	12,163,334	0.7811	0.7811	95,008	
		Parks & Recreation	12,163,334	0.2000	0.2000	24,327	
	City of Scott City	Cemetery	61,650,120	0.0500	0.0500	30,825	
		General Revenue	61,650,120	0.5358	0.5358	330,321	
		Parks & Recreation	61,650,120	0.1914	0.1914	117,998	
		Debt Service	61,650,120	0.2683	0.2683	165,407	
	Village of Vanduser	Fire	1,531,043	0.0000	0.0000	0	
		General Revenue	1,531,043	0.5000	0.5000	7,655	
	City of Sikeston	General Revenue	276,593,701	0.4197	0.4197	1,160,864	
		Library	181,006,052	0.2000	0.2000	362,012	
		Parks & Recreation	276,593,701	0.1829	0.1829	505,890	
	Scott County Library District	General Revenue	427,117,021	0.0966	0.0966	412,595	
	Sikeston FPD	General Revenue	62,757,144	0.1285	0.1285	80,643	
	NBC FPD	General Revenue	69,479,064	0.2957	0.2957	205,450	
	Scott County Rural FPD	General Revenue	66,540,225	0.7462	0.5462	363,443	
		Debt Service	66,540,225	0.2679	0.2000	133,080	
	Oran FPD	General Revenue	29,141,107	0.6045	0.6045	176,158	
	Scott County Health Department	General Revenue	610,983,378	0.1000	0.1000	610,983	
	Scott City R-I School District	Operating Funds-Schools	80,579,509	3.3263	3.3263	2,680,316	
		Debt Service	80,579,509	0.6252	0.4900	394,840	
	Chaffee R-II School District	Operating Funds-Schools	31,851,542	2.8366	2.8366	903,501	
		Debt Service	31,851,542	1.7188	1.2500	398,144	
	Scott County R-IV School District	Operating Funds-Schools	88,728,990	2.7500	2.7500	2,440,047	
		Debt Service	88,728,990	0.9460	0.7500	665,467	
	Scott County R-V School District	Operating Funds-Schools	23,767,673	4.7173	4.7173	1,121,192	
		Debt Service	23,767,673	0.9240	0.7000	166,374	
	Sikeston R-VI School District	Operating Funds-Schools	314,094,876	3.6662	3.6662	11,515,346	
		Debt Service	314,094,876	0.6523	0.6300	1,978,798	
	Kelso C-7 School District	Operating Funds-Schools	41,714,400	2.9326	2.9326	1,223,316	
		Debt Service	41,714,400	0.9147	0.8500	354,572	
	Oran R-III School District	Operating Funds-Schools	29,853,965	3.1102	3.1000	925,473	
		Debt Service	29,853,965	0.9211	0.8500	253,759	
	Scott County	Common Road District	254,196,697	0.3003	0.3003	763,353	
		Developmental Dis. Board	610,983,378	0.0402	0.0402	245,615	
		General Revenue	610,983,378	0.3467	0.0000	0	
		Johnson Grass	610,983,378	0.0100	0.0100	61,098	
	Shannon County Ambulance District	General Revenue	81,202,260	0.1354	0.1354	109,948	
<b>Shannon</b>	City of Birch Tree	General Revenue	4,388,283	0.5577	0.5577	24,473	
	Timber Community FPD	General Revenue	6,869,236	0.2955	0.2955	20,299	
	Shannon County Health Department	General Revenue	103,747,011	0.0989	0.0989	102,606	
	Winona R-III School District	Operating Funds-Schools	24,590,085	2.7500	2.7500	676,227	
	Eminence R-I School District	Operating Funds-Schools	31,954,817	3.3786	3.3786	1,079,625	
	Shannon County	Developmental Dis. Board	103,747,011	0.0967	0.0967	100,323	
		General Revenue	103,747,011	0.3215	0.1700	176,370	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Shannon</u></b>	Shannon County	Road & Bridge	103,747,011	0.2410	0.2410	250,030	
		Senior Services	103,747,011	0.0494	0.0494	51,251	
<b><u>Shelby</u></b>	Salt River Ambulance District	General Revenue	142,922,656	0.2500	0.1591	227,390	
		General Revenue	37,938,984	0.3181	0.3181	120,684	
	Salt River NHD	General Revenue	129,542,168	0.3000	0.3000	388,627	
	Shelbina SRD Shelby County	Road & Bridge	32,408,264	0.4700	0.4700	152,319	
	Village of Bethel	General Revenue	963,230	0.7500	0.7500	7,224	
		Lights	963,230	0.2500	0.2500	2,408	
	City of Clarence	General Revenue	6,965,546	0.9559	0.9559	66,584	
		Library	6,965,546	0.0956	0.0956	6,659	
		Streets	6,965,546	0.1911	0.1911	13,311	
	City of Hunnewell	General Revenue	1,420,601	1.0000	1.0000	14,206	
	Village of Leonard	General Revenue	937,085	0.5000	0.5000	4,685	
	City of Shelbyna	General Revenue	21,748,213	1.0000	0.9897	215,242	
		Library	21,748,213	0.2500	0.2500	54,371	
	City of Shelbyville	General Revenue	4,617,253	1.0000	1.0000	46,173	
		General Revenue-Temp	4,617,253	0.3000	0.3000	13,852	2025
		General Revenue	81,797,228	0.2500	0.2500	204,493	
	Shelbina FPD	General Revenue	155,159,002	0.2500	0.2500	387,898	
	North Shelby School District	Operating Funds-Schools	42,522,818	3.9243	3.9019	1,659,198	D
		Debt Service	42,522,818	0.4354	0.2550	108,433	
	Shelby County R-IV School District	Operating Funds-Schools	71,691,311	3.7500	3.7500	2,688,424	D
		Operating Funds-Temp	71,691,311	0.7300	0.7300	523,347	2037
	Shelby County	General Revenue	155,159,002	0.5000	0.4100	636,152	
		Road & Bridge	125,752,385	0.3440	0.3440	432,588	
<b><u>St. Charles</u></b>	St. Charles County AD	General Revenue	13,369,983,136	0.2773	0.2773	37,074,963	
		Debt Service	13,369,983,136	0.0730	0.0500	6,684,992	
	Town of Augusta	General Revenue	11,562,188	0.1686	0.1686	19,494	
		Lights	11,562,188	0.0841	0.0841	9,724	
	City of Lake St. Louis	General Revenue	618,164,160	0.4080	0.4080	2,522,110	
	City of O'Fallon	General Revenue	2,941,564,546	0.2909	0.2909	8,557,011	
		Parks & Recreation	2,941,564,546	0.0000	0.0000	0	
		Debt Service	2,941,564,546	0.1754	0.1491	4,385,873	
	City of Portage Des Sioux	General Revenue	6,483,544	0.5863	0.5863	38,013	
	City of St. Charles	General Revenue	2,250,819,338	0.4266	0.4266	9,601,995	
		Parks & Recreation	2,250,819,338	0.1839	0.1839	4,139,257	
		Debt Service	2,250,819,338	0.4144	0.1613	3,630,572	
	City of St. Peters	General Revenue	1,883,871,914	0.4916	0.4916	9,261,114	
		Debt Service	1,883,871,914	0.3006	0.2784	5,244,699	
	City of Wentzville	General Revenue	1,443,207,401	0.5309	0.5261	7,592,714	
		Parks & Recreation	1,443,207,401	0.0520	0.0515	743,252	
	City of St. Paul	General Revenue	136,185,147	0.1666	0.1666	226,884	
	Town of Weldon Spring Heights	General Revenue	3,160,977	0.3411	0.3411	10,782	
	City of Flint Hill	General Revenue	21,879,204	0.1673	0.1673	36,604	
	City of New Melle	General Revenue	28,686,629	0.3937	0.3937	112,939	
	City of Cottleville	General Revenue	236,655,735	0.2462	0.2462	582,646	
	City of Dardenne Prairie	General Revenue	472,492,470	0.0848	0.0848	400,674	
	St. Charles City-County PLD	General Revenue	13,369,983,136	0.1728	0.1728	23,103,331	
	Cottleville FPD	General Revenue	1,997,780,257	0.5953	0.5953	11,892,786	
		Pension	1,997,780,257	0.1559	0.1559	3,114,539	
		Debt Service	1,997,780,257	0.0858	0.0708	1,414,428	
	Lake St. Louis FPD	General Revenue	411,000,256	0.5399	0.5399	2,218,990	
		Pension	411,000,256	0.0212	0.0212	87,132	
		Debt Service	411,000,256	0.2573	0.2000	822,001	
	O'Fallon FPD	General Revenue	2,384,592,613	0.6676	0.6676	15,919,540	
		Pension	2,384,592,613	0.1235	0.1235	2,944,972	
		Debt Service	2,384,592,613	0.0793	0.0621	1,480,832	
	Wentzville FPD	General Revenue	3,089,758,742	0.5798	0.5798	17,914,421	
		Debt Service	3,089,758,742	0.1058	0.0900	2,780,783	
	Augusta FPD	General Revenue	89,790,039	0.3797	0.3797	340,933	
	New Melle FPD	General Revenue	425,897,702	0.8007	0.8007	3,410,163	B
		Pension	425,897,702	0.0856	0.0856	364,568	
		Debt Service	425,897,702	0.2849	0.1750	745,321	



Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>St. Charles</u></b>	Orchard Farm FPD	General Revenue	48,536,556	0.4153	0.4153	201,572	
	Central County Fire & Rescue	General Revenue	2,574,773,182	0.8292	0.8292	21,350,019	
		Pension	2,574,773,182	0.1278	0.1278	3,290,560	
		Debt Service	2,574,773,182	0.0938	0.0780	2,008,323	
	Rivers Pointe FPD	General Revenue	88,725,938	0.1907	0.1907	169,200	
	BaratHaven CID	General Revenue	29,469,661	0.7215	0.7215	212,624	
	St. Charles County Community College	General Revenue	13,283,987,857	0.1368	0.1368	18,172,495	
		Debt Service	13,283,987,857	0.0416	0.0308	4,091,468	
	Fort Zumwalt R-II School District	Operating Funds-Schools	3,666,007,752	3.5812	3.5812	131,287,070	D
		Debt Service	3,666,007,752	0.9894	0.6534	23,953,695	
	Francis Howell R-III SD	Operating Funds-Schools	3,853,732,825	3.4191	3.4191	131,762,979	D
		Debt Service	3,853,732,825	0.8604	0.6713	25,870,108	
	Wentzville R-IV School District	Operating Funds-Schools	3,422,144,256	3.3117	3.3112	113,314,041	D
		Operating Funds-Temp	3,422,144,256	0.2203	0.2203	7,538,984	2030
		Operating Funds-Temp 1	3,422,144,256	0.1913	0.1913	6,546,562	2034
		Debt Service	3,422,144,256	0.9516	0.9304	31,839,630	
	St. Charles R-VI School District	Operating Funds-Schools	1,458,781,839	3.8179	3.8179	55,694,832	D
		Debt Service	1,458,781,839	0.7629	0.7500	10,940,864	
	Orchard Farm R-V School District	Operating Funds-Schools	628,883,334	4.0801	3.8719	24,349,734	
		Debt Service	628,883,334	1.2144	1.0000	6,288,833	
	St. Charles County	Developmental Dis. Board	13,369,983,136	0.1108	0.1108	14,813,941	
		Dispatch	13,369,983,136	0.0335	0.0335	4,478,944	
		General Revenue	13,369,983,136	0.1242	0.0000	0	
		Johnson Grass	13,369,983,136	0.0000	0.0000	0	
		Road & Bridge	13,369,983,136	0.1743	0.1743	23,303,881	
		General Revenue	56,974,737	0.4616	0.4616	262,995	
		Ellett Memorial Hospital District	General Revenue	56,974,737	0.4616	262,995	
<b><u>St.Clair</u></b>	Chloe SRD St. Clair County	Special Road & Bridge	3,426,283	0.2804	0.2804	9,607	A 2027
	Collins SRD St. Clair County	Special Road & Bridge	9,027,341	0.2800	0.2800	25,277	2025
	Hillsdale SRD St. Clair County	Special Road & Bridge	2,298,502	0.3672	0.3672	8,440	2024
	Lowry City SRD St. Clair County	Special Road & Bridge	5,837,029	0.3427	0.3427	20,003	2026
	Osceola SRD St. Clair County	Special Road & Bridge	22,078,802	0.3185	0.3185	70,321	2026
	Vista SRD St. Clair County	Special Road & Bridge	5,474,255	0.4815	0.4815	26,359	A 2027
	City of Appleton City	General Revenue	10,099,992	0.7160	0.7160	72,316	
		Library	10,099,992	0.2000	0.2000	20,200	
		Parks & Recreation	10,099,992	0.3500	0.3500	35,350	
		Police & Fire	10,099,992	0.2100	0.2100	21,210	
		General Revenue	5,826,798	0.6691	0.6691	38,987	
	City of Lowry City	Health	5,826,798	0.0000	0.0000	0	
		Lights	5,826,798	0.2077	0.2077	12,102	
		General Revenue	8,430,997	0.7954	0.7954	67,060	
	City of Osceola	Parks & Recreation	8,430,997	0.1000	0.1000	8,431	
		General Revenue	979,175	0.4558	0.4558	4,463	
	St. Clair County Library District	General Revenue	136,540,389	0.1914	0.1914	261,338	
	Iconium FPD	General Revenue	14,910,601	0.2987	0.2987	44,538	
	Sac Osage FPD	General Revenue	40,279,897	0.2474	0.2474	99,652	
	St. Clair County Health Center	General Revenue	146,748,831	0.2068	0.2068	303,477	
	Appleton City R-II School District	Operating Funds-Schools	33,313,846	3.7933	3.7933	1,263,694	D
		Operating Funds-Temp	33,313,846	0.5000	0.5000	166,569	2040
	Roscoe C-1 School District	Operating Funds-Schools	9,120,981	3.6000	3.6000	328,355	D
	Lakeland R-III School District	Operating Funds-Schools	46,171,046	3.0555	3.0555	1,410,756	D
		Debt Service	46,171,046	1.0410	0.9367	432,484	
	Osceola School District	Operating Funds-Schools	41,002,719	3.8331	3.8331	1,571,675	D
	St. Clair County	Common Road District	79,481,169	0.3197	0.3197	254,101	2026
		General Revenue	146,748,831	0.4768	0.3208	470,770	
		Road & Bridge	146,748,831	0.2822	0.2822	414,125	
		Road & Bridge	39,136,400	0.2375	0.2375	92,949	
<b><u>St. Francois</u></b>	City of Bismarck	General Revenue	11,440,976	0.4787	0.4787	54,768	
		Health	11,440,976	0.1468	0.1468	16,795	
		General Revenue	36,003,592	0.5214	0.5214	187,723	
	City of Bonne Terre	General Revenue	43,892,340	0.4085	0.4085	179,300	
	City of Desloge	General Revenue	282,392,059	0.4099	0.4099	1,157,525	
	City of Farmington	General Revenue	13,326,003	0.3539	0.3539	47,161	
	City of Leadington	General Revenue	6,260,710	0.9512	0.9512	59,552	
	City of Leadwood	General Revenue					

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>St. Francois</u></b>	City of Iron Mountain Lake	General Revenue	3,545,604	0.7677	0.7677	27,220	
		Parks & Recreation	3,545,604	0.1000	0.1000	3,546	
	City of Park Hills	General Revenue	71,639,081	0.5744	0.5744	411,495	
		Debt Service	71,639,081	0.6076	0.4100	293,720	
	Leadwood FPD	General Revenue	19,693,966	0.7720	0.7720	152,037	
	Doe Run FPD	General Revenue	78,709,105	0.2751	0.2751	216,529	
	Bismarck FPD	General Revenue	38,406,118	0.3000	0.3000	115,218	
	Wolf Creek FPD	General Revenue	131,702,345	0.3000	0.3000	395,107	
	St. Francois County Health Center	General Revenue	991,007,194	0.0875	0.0875	867,131	
	Mineral Area College	General Revenue	1,215,149,079	0.3308	0.3308	4,019,713	
		Debt Service	1,215,149,079	0.2295	0.1300	1,579,694	
	Bismarck R-V School District	Operating Funds-Schools	34,398,462	3.4987	3.4957	1,202,467	D
		Debt Service	34,398,462	0.8438	0.8400	288,947	
	Farmington R-VII School District	Operating Funds-Schools	503,357,557	2.7500	2.7500	13,842,333	D
		Debt Service	503,357,557	0.9175	0.9000	4,530,218	
	North St. Francois County R-I SD	Operating Funds-Schools	223,979,060	3.4072	3.4072	7,631,415	D
		Debt Service	223,979,060	1.4340	1.0186	2,281,451	
	Central R-III School District	Operating Funds-Schools	138,616,208	3.1286	3.1286	4,336,747	D
		Debt Service	138,616,208	1.0902	1.0473	1,451,728	
	West St. Francois County R-IV SD	Operating Funds-Schools	59,455,467	2.9680	2.9570	1,758,098	D
		Debt Service	59,455,467	1.4975	1.0930	649,848	
	St. Francois County	Ambulance	991,007,194	0.0000	0.0000	0	
		Developmental Dis. Board	991,007,194	0.0875	0.0875	867,131	
		General Revenue	991,007,194	0.3148	0.0218	216,040	
		Road & Bridge	950,608,441	0.2418	0.2418	2,298,571	
		Senior Services	991,007,194	0.0473	0.0473	468,746	
		Ambulance	709,555,625	0.2146	0.2146	1,522,706	
		Dispatch	709,555,625	0.0214	0.0214	151,845	
<b><u>St. Louis</u></b>	Eureka FPD	General Revenue	709,555,625	0.7430	0.7430	5,271,998	
		Pension	709,555,625	0.0719	0.0719	510,170	
		Debt Service	709,555,625	0.1587	0.1500	1,064,333	
		General Revenue	39,788,242,474	0.0162	0.0162	6,445,695	
		Storm	38,615,292,294	0.0835	0.0835	32,243,769	
	Metropolitan SwrD St. Louis	Art Museum	39,857,020,413	0.0669	0.0671	26,744,061	C
		Botanical Garden	39,857,020,413	0.0335	0.0335	13,352,102	
		Museum of Mo. History	39,857,020,413	0.0335	0.0335	13,352,102	
		Museum of Nat. History	39,857,020,413	0.0335	0.0335	13,352,102	
		Zoological Park	39,857,020,413	0.0669	0.0671	26,744,061	C
		Operating Funds-Schools	5,418,871,115	3.5598	3.5626	193,052,702	BCD
	Rockwood R-VI School District	Debt Service	5,418,871,115	0.3547	0.3200	17,340,388	
		Operating Funds-Schools	34,726,009,128	0.9648	0.9648	335,036,536	
	St. Louis County Special School District	General Revenue	5,312,000,310	0.5582	0.5582	29,651,586	
<b><u>St. Louis City</u></b>	St. Louis Public Library Districts	General Revenue	41,840,920	0.8500	0.8500	355,648	
	Locust Central SBD	General Revenue	53,295,280	0.6164	0.6730	358,677	C
	Central West End South SBD	General Revenue	107,398,180	0.7977	0.7977	856,715	2028
	Central West End North SBD	General Revenue	81,348,130	0.5729	0.5729	466,043	
	Soulard SBD	General Revenue	8,581,720	0.7082	0.7082	60,776	2024
	Waterman/Lake SBD	General Revenue	12,093,140	0.6754	0.6754	81,677	2024
	Westminister/Lake SBD	General Revenue	8,157,050	0.7238	0.7238	59,041	2024
	Washington Place SBD	General Revenue	37,648,720	0.7693	0.7693	289,632	2028
	Cathedral Square SBD	General Revenue	77,782,650	0.8176	0.8176	635,951	2028
	Central West End Southeast SBD	General Revenue	2,134,000	0.6573	0.3000	6,402	
	Cherokee-Lemp SBD	General Revenue	23,252,930	0.8500	0.5500	127,891	A 2027
	Gardenside SBD	General Revenue	25,207,420	0.5610	0.5610	141,414	2033
	Tower Grove South Concerned Citizen SBD	General Revenue	43,220,270	0.8412	0.8412	363,569	2024
	DeBaliviere Place SBD	General Revenue	69,174,700	0.6128	0.5850	404,672	2031
	Holly Hills SBD	General Revenue	157,505,240	0.5000	0.3500	551,268	2029
	St. Louis Hills SBD	General Revenue	40,501,953,220	0.2628	0.2628	106,439,133	
	St. Louis Community College	Operating Funds-Schools	5,193,250,409	4.5000	4.3750	227,204,705	D
		Debt Service	5,193,250,409	0.7756	0.6211	32,255,278	
		Community Child Service	5,312,000,310	0.2443	0.2443	12,977,217	
	St. Louis City School District	Developmental Dis. Board	5,663,295,860	0.1392	0.1392	7,883,308	
		General Revenue	5,057,044,884	0.3477	0.3477	17,583,345	
	City of St. Louis	General Revenue					

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>St. Louis City</u></b>	City of St. Louis	General Revenue 1	5,312,000,310	0.1593	0.1593	8,462,016	
		General Revenue 2	5,057,044,884	0.8347	0.8347	42,211,154	
		Health	5,057,044,884	0.0200	0.0200	1,011,409	
		Hospital	5,057,044,884	0.0995	0.0995	5,031,760	
		Mental Health	5,312,000,310	0.0895	0.0895	4,754,240	
		Parks & Recreation	5,057,044,884	0.0200	0.0200	1,011,409	
		Senior Services	5,312,000,310	0.0500	0.0500	2,656,000	
		Debt Service	5,057,044,884	0.1851	0.1851	9,360,590	
<b><u>Ste. Genevieve</u></b>	City of Bloomsdale	General Revenue	15,353,997	0.3071	0.3071	47,152	
	City of St. Mary	General Revenue	4,174,797	0.9985	0.9985	41,685	
	City of Ste. Genevieve	Band	80,142,179	0.0775	0.0775	62,110	
		Cemetery	80,142,179	0.0481	0.0481	38,548	
		General Revenue	80,142,179	0.4823	0.4823	386,526	
		Parks & Recreation	80,142,179	0.1254	0.1254	100,498	
		Public Safety	80,142,179	0.2684	0.2684	215,102	
	Ste. Genevieve County PLD	General Revenue	1,001,433,081	0.0455	0.0455	455,652	
	Ste. Genevieve County Health	General Revenue	1,001,433,081	0.0946	0.0946	947,356	
	Ste. Genevieve County R-II SD	Operating Funds-Schools	887,208,332	2.9655	2.9655	26,310,163	D
		Debt Service	887,208,332	0.5068	0.4400	3,903,717	
	Ste. Genevieve County	Ambulance	1,002,277,517	0.1119	0.0615	616,401	
		Developmental Dis. Board	1,001,433,081	0.0946	0.0946	947,356	
		General Revenue	1,001,433,081	0.3061	0.2793	2,797,003	
		Hospital	1,001,433,081	0.1588	0.1588	1,590,276	
		Mental Health	1,001,433,081	0.0946	0.0946	947,356	
		Road & Bridge	1,001,433,081	0.2472	0.2472	2,475,543	
		Senior Services	1,001,433,081	0.0295	0.0295	295,423	
		General Revenue	614,598,891	0.2035	0.2035	1,250,709	
<b><u>Stoddard</u></b>	Stoddard County Ambulance District	General Revenue	614,598,891	0.2035	0.2035	1,250,709	
		Johnson Grass	12,515,338	0.0500	0.0500	6,258	
	Bluff SRD Stoddard County	Road & Bridge	12,515,338	0.1846	0.1846	23,103	
		Special Road & Bridge	12,515,338	0.3500	0.3500	43,804	2025
	Crowder Zeta SRD Stoddard County	Johnson Grass	4,446,076	0.0416	0.0416	1,850	
		Road & Bridge	4,446,076	0.2562	0.2562	11,391	
	Dudley SRD Stoddard County	Johnson Grass	26,857,888	0.0500	0.0500	13,429	
		Road & Bridge	26,857,888	0.2713	0.2713	72,865	
		Special Road & Bridge	26,857,888	0.3500	0.3500	94,003	A 2027
	Essex SRD Stoddard County	Johnson Grass	24,249,549	0.0476	0.0476	11,543	
		Road & Bridge	24,249,549	0.2312	0.2312	56,065	
		Special Road & Bridge	24,249,549	0.3500	0.3500	84,873	2024
	Gray Ridge SRD Stoddard County	Road & Bridge	14,750,336	0.3304	0.3304	48,735	
		Road & Bridge	3,319,731	0.3500	0.3500	11,619	
	Lavalle SRD Stoddard County	General Revenue	3,167,774	0.7127	0.7127	22,577	
	City of Bell City	General Revenue	17,985,875	0.5493	0.5493	98,796	
	City of Bernie	Parks & Recreation	17,985,875	0.0889	0.0889	15,989	
	City of Bloomfield	General Revenue	15,704,288	0.5372	0.5372	84,363	
		Library	15,704,288	0.1568	0.1568	24,624	
	City of Dexter	General Revenue	117,850,459	0.6013	0.6013	708,635	
		Library	117,850,459	0.1682	0.1682	198,224	
	City of Dudley	General Revenue	10,763,451	0.7416	0.7416	79,822	
	City of Essex	General Revenue	4,017,509	0.4766	0.4766	19,147	
	City of Puxico	Cemetery	9,323,311	0.1188	0.1188	11,076	
		General Revenue	9,323,311	0.5825	0.5825	54,308	
		Health	9,323,311	0.1188	0.1188	11,076	
		Library	9,323,311	0.0834	0.0834	7,776	
		Parks & Recreation	9,323,311	0.2497	0.2497	23,280	
		General Revenue	153,376	0.5000	0.5000	767	
	Castor Township Stoddard County	General Revenue	82,238,625	0.0725	0.0725	59,623	
		Road & Bridge	69,723,287	0.4934	0.4934	344,015	
		Special Road & Bridge	69,723,287	0.3500	0.3500	244,032	2024
		General Revenue	65,922,854	0.0989	0.0989	65,198	
	Duck Creek Township Stoddard County	Johnson Grass	65,922,854	0.0267	0.0267	17,601	
		Road & Bridge	39,064,966	0.2651	0.2651	103,561	
	Elk Township Stoddard County	General Revenue	19,870,890	0.0998	0.0998	19,831	
		Road & Bridge	16,551,159	0.4983	0.4983	82,474	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Stoddard</u></b>	Elk Township Stoddard County	Special Road & Bridge	16,551,159	0.3500	0.3500	57,929	2026
	Liberty Township Stoddard County	General Revenue	262,124,006	0.0807	0.0807	211,534	
		Johnson Grass	262,124,006	0.0493	0.0493	129,227	
		Road & Bridge	262,124,006	0.1513	0.1513	396,594	
		Special Road & Bridge	262,124,006	0.3500	0.3500	917,434	2026
	New Lisbon Township Stoddard County	General Revenue	14,966,650	0.0854	0.0854	12,782	
		Johnson Grass	14,966,650	0.0483	0.0483	7,229	
		Road & Bridge	14,966,650	0.2453	0.2453	36,713	
		Special Road & Bridge	14,966,650	0.3500	0.3500	52,383	2024
	Pike Township Stoddard County	General Revenue	127,895,971	0.0989	0.0989	126,489	
		Johnson Grass	127,895,971	0.0471	0.0471	60,239	
		Road & Bridge	123,449,895	0.2600	0.2600	320,970	
	Richland Township Stoddard County	General Revenue	41,579,895	0.0800	0.0800	33,264	
		Road & Bridge	2,580,010	0.3500	0.3500	9,030	
	Stoddard County Public Health	General Revenue	614,598,891	0.0985	0.0985	605,380	
	Richland R-I School District	Operating Funds-Schools	31,927,564	4.0539	4.0333	1,287,734	D
		Debt Service	31,927,564	0.3577	0.3000	95,783	
	Bell City R-II School District	Operating Funds-Schools	87,095,688	3.1645	3.1500	2,743,514	D
	Advance R-IV School District	Operating Funds-Schools	41,886,458	2.9848	2.9848	1,250,227	D
		Debt Service	41,886,458	0.7374	0.6800	284,828	
	Puxico R-VIII School District	Operating Funds-Schools	55,330,890	3.3400	3.3400	1,848,052	BD
		Debt Service	55,330,890	0.2124	0.2000	110,662	
	Bloomfield R-XIV School District	Operating Funds-Schools	60,678,440	3.0742	3.0709	1,863,374	D
		Debt Service	60,678,440	0.3151	0.2891	175,421	
	Dexter R-XI School District	Operating Funds-Schools	230,689,329	2.7546	2.7546	6,354,568	D
		Debt Service	230,689,329	0.8967	0.8312	1,917,490	
	Bernie R-XIII School District	Operating Funds-Schools	46,507,117	2.9853	2.9853	1,388,377	D
		Debt Service	46,507,117	0.3206	0.3000	139,521	
	Stoddard County	Developmental Dis. Board	614,598,891	0.0794	0.0794	487,992	
		General Revenue	614,598,891	0.0000	0.0000	0	
		Johnson Grass	614,598,891	0.0000	0.0000	0	
<b><u>Stone</u></b>	City of Crane	General Revenue	10,779,784	0.8335	0.8335	89,849	
		Library	10,779,784	0.0000	0.0000	0	
		Parks & Recreation	10,779,784	0.1421	0.1421	15,318	
	City of Galena	General Revenue	3,798,547	0.5526	0.5526	20,991	
	City of Hurley	General Revenue	1,031,246	0.8400	0.8400	8,662	
	City of Kimberling City	General Revenue	59,024,942	0.4195	0.4195	247,610	
	City of Reeds Spring	General Revenue	13,855,885	0.6258	0.6258	86,710	
	Village of McCord Bend	General Revenue	909,553	0.5000	0.5000	4,548	
	Stone County Library District	General Revenue	924,117,329	0.1000	0.1000	924,117	
	Southern Stone County FPD	General Revenue	744,874,460	0.2669	0.0805	599,624	
	Hurley FPD	General Revenue	24,276,837	0.3300	0.3300	80,114	
	North Stone-Northeast Barry County FPD	General Revenue	49,227,915	0.2844	0.2844	140,004	
	Stone County Health Department	General Revenue	924,117,329	0.1000	0.1000	924,117	
	Hurley R-I School District	Operating Funds-Schools	17,362,058	3.9700	3.9700	689,274	D
		Debt Service	17,362,058	0.6728	0.6666	115,735	
	Galena R-II School District	Operating Funds-Schools	47,327,810	3.4944	3.4944	1,653,823	D
		Debt Service	47,327,810	0.6583	0.6154	291,255	
	Crane R-III School District	Operating Funds-Schools	35,668,734	3.3000	3.3000	1,177,068	D
		Debt Service	35,668,734	1.3620	0.9900	353,120	
	Reeds Spring R-IV School District	Operating Funds-Schools	566,913,114	3.5731	3.5731	20,256,372	D
		Debt Service	566,913,114	1.1607	0.7758	4,398,112	
	Blue Eye R-V School District	Operating Funds-Schools	198,001,299	3.9736	3.9736	7,867,780	D
	Stone County	Developmental Dis. Board	924,117,329	0.1000	0.1000	924,117	2026
		General Revenue	924,117,329	0.2848	0.0907	838,174	
		Road & Bridge	924,117,329	0.0000	0.0000	0	
		Senior Services	924,117,329	0.0482	0.0482	445,425	
<b><u>Sullivan</u></b>	Sullivan County Ambulance District	General Revenue	103,306,858	0.4961	0.4961	512,505	
	Locust Creek Watershed Subdistrict	General Revenue	31,231,525	0.4000	0.4000	124,926	
	Harris SRD Sullivan County	Road & Bridge	921,404	0.2604	0.2604	2,399	
	Milan SRD Sullivan County	Road & Bridge	14,613,687	0.3422	0.3422	50,008	
	City of Green Castle	General Revenue	1,250,802	0.7151	0.7151	8,944	
	City of Green City	Fire	5,858,464	0.3100	0.3100	18,161	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Sullivan</u></b>	City of Green City	General Revenue	5,858,464	0.5100	0.5100	29,878	2024
		Lights	5,858,464	0.1800	0.1800	10,545	
	City of Harris	General Revenue	218,676	0.8157	0.8157	1,784	
		General Revenue	260,609	0.7500	0.7500	1,955	
	Village of Humphreys	Lights	260,609	1.5000	1.5000	3,909	
		Parks & Recreation	260,609	0.5000	0.5000	1,303	
		Streets	260,609	1.0000	1.0000	2,606	
		General Revenue	14,613,550	0.8283	0.8283	121,044	
		Parks	14,613,550	0.0975	0.0975	14,248	
	City of Milan	Recreation	14,613,550	0.0487	0.0487	7,117	
		General Revenue	1,166,587	1.0000	1.0000	11,666	
		Parks & Recreation	1,166,587	0.2000	0.2000	2,333	
	Village of Pollock	General Revenue	183,311	0.5000	0.5000	917	
	Sullivan County Library District	General Revenue	103,306,858	0.1000	0.1000	103,307	
	Medicine Creek FPD	General Revenue	27,827,853	0.3000	0.3000	83,484	
	Sullivan County Health Department	General Revenue	103,306,858	0.2504	0.2504	258,680	
	Green City R-I School District	Operating Funds-Schools	28,251,240	4.9683	4.3678	1,233,958	
		Debt Service	28,251,240	0.9231	0.6389	180,497	
	Milan C-2 School District	Operating Funds-Schools	58,550,000	3.7233	3.7233	2,179,992	D 2038
		Operating Funds-Temp	58,550,000	0.3500	0.3500	204,925	
	Newtown-Harris R-III SD	Operating Funds-Schools	10,902,149	6.9500	6.4341	701,455	A
		General Revenue	103,306,858	0.5000	0.3800	392,566	
	Sullivan County	Hospital	103,306,858	0.4300	0.4300	444,219	
		Road & Bridge	103,306,858	0.5000	0.5000	516,534	
		Senior Services	103,306,858	0.0500	0.0500	51,653	
		General Revenue	1,373,814,932	0.0000	0.0000	0	
<b><u>Taney</u></b>	Taney County Ambulance District	General Revenue	558,412,599	0.5845	0.5845	3,263,922	2024
	City of Branson	General Revenue	36,022,197	0.5331	0.5331	192,034	
	City of Forsyth	General Revenue	71,028,036	0.5957	0.5957	423,114	
	City of Hollister	General Revenue	8,442,207	0.7030	0.7030	59,349	
	City of Rockaway Beach	General Revenue	12,640,720	0.4827	0.4827	61,017	
	City of Merriam Woods	General Revenue	12,640,720	0.5000	0.5000	63,204	
	Village of Bull Creek	General Revenue	1,052,289	0.5000	0.5000	5,261	
	Branson/Hollister Library Subdistrict	General Revenue	1,202,732,050	0.1766	0.1766	2,124,025	
	Western Taney County FPD	General Revenue	581,925,785	0.4260	0.4260	2,479,004	
	Central Taney County FPD	General Revenue	102,718,135	0.6501	0.6501	667,771	
	Cedarcreek FPD	General Revenue	8,510,677	0.2651	0.2651	22,562	
	Protem FPD	General Revenue	10,148,103	0.2852	0.2852	28,942	
	Taney County Health Department	General Revenue	1,373,814,932	0.1328	0.1328	1,824,426	
	Bradleyville R-I School District	Operating Funds-Schools	11,580,224	4.3323	4.3323	501,690	D
	Taneyville R-II School District	Operating Funds-Schools	15,644,861	3.5129	3.5129	549,588	D
		Debt Service	15,644,861	1.0038	0.9492	148,501	D
		Operating Funds-Schools	103,043,415	3.2732	3.2732	3,372,817	
	Forsyth R-III School District	Debt Service	103,043,415	1.1851	0.7500	772,826	D
		Operating Funds-Schools	845,413,409	3.3937	3.3937	28,690,795	
	Branson R-IV School District	Debt Service	845,413,409	0.7729	0.7000	5,917,894	D
		Operating Funds-Schools	302,555,424	3.5829	3.5829	10,840,258	
	Hollister R-V School District	Debt Service	302,555,424	1.3523	0.7007	2,120,006	D
		Operating Funds-Schools	50,926,292	3.7159	3.7159	1,892,370	
	Kirbyville R-VI School District	Debt Service	50,926,292	0.4057	0.3500	178,242	D
		Operating Funds-Schools	10,150,619	3.8942	3.8942	395,285	
	Mark Twain R-VIII School District	Operating Funds-Schools	1,373,814,932	0.0946	0.0946	1,299,629	D
	Taney County	General Revenue	1,373,814,932	0.1577	0.0000	0	
		Road & Bridge	1,373,814,932	0.2047	0.0000	0	
		Senior Services	1,373,814,932	0.0474	0.0474	651,188	
<b><u>Texas</u></b>	City of Cabool	General Revenue	28,874,075	0.9843	0.9843	284,208	
	City of Houston	General Revenue	32,533,136	0.3203	0.3203	104,204	
	City of Licking	General Revenue	16,235,169	0.4318	0.4318	70,103	
	Village of Raymondville	General Revenue	2,560,709	0.4577	0.4577	11,720	
	City of Summersville	General Revenue	4,415,387	0.6747	0.6747	29,791	
	Texas County Library District	General Revenue	318,174,864	0.0986	0.0986	313,720	
	Boone Township Texas County	General Revenue	3,757,751	0.0955	0.0955	3,589	
		Road & Bridge	3,757,751	0.2979	0.2979	11,194	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Texas</u></b>	Burdine Township Texas County	General Revenue	47,441,447	0.0954	0.0954	45,259	
		Road & Bridge	47,441,447	0.3418	0.3418	162,155	
	Carroll Township Texas County	General Revenue	11,736,480	0.1000	0.1000	11,736	
		Road & Bridge	11,736,480	0.3989	0.3989	46,817	
	Cass Township Texas County	General Revenue	15,927,353	0.0967	0.0967	15,402	
		Road & Bridge	15,927,353	0.3327	0.3327	52,990	
	Clinton Township Texas County	General Revenue	26,745,454	0.0919	0.0919	24,579	
		Road & Bridge	26,745,454	0.4597	0.4597	122,949	
	Current Township Texas County	General Revenue	3,085,656	0.0969	0.0969	2,990	
		Road & Bridge	3,085,656	0.2999	0.2999	9,254	
	Date Township Texas County	General Revenue	5,646,174	0.0973	0.0973	5,494	
		Road & Bridge	5,646,174	0.3164	0.3164	17,864	
	Jackson Township Texas County	General Revenue	13,966,600	0.0973	0.0973	13,590	
		Road & Bridge	13,966,600	0.3526	0.3526	49,246	
	Lynch Township Texas County	General Revenue	18,111,293	0.0931	0.0931	16,862	
		Road & Bridge	18,111,293	0.2925	0.2925	52,976	
	Morris Township Texas County	General Revenue	10,790,650	0.0976	0.0976	10,532	
		Road & Bridge	10,790,650	0.4882	0.4882	52,680	
	Ozark Township Texas County	General Revenue	6,472,879	0.0834	0.0834	5,398	
		Road & Bridge	6,472,879	0.3280	0.3280	21,231	
	Pierce Township Texas County	General Revenue	5,388,510	0.0944	0.0944	5,087	
		Road & Bridge	5,388,510	0.3311	0.3311	17,841	
	Piney Township Texas County	General Revenue	67,174,277	0.0929	0.0929	62,405	
		Road & Bridge	67,174,277	0.2901	0.2901	194,873	
	Roubidoux Township Texas County	General Revenue	23,402,609	0.0876	0.0876	20,501	
		Road & Bridge	23,402,609	0.2621	0.2621	61,338	
	Sargent Township Texas County	General Revenue	5,944,757	0.0627	0.0627	3,727	
		Road & Bridge	5,944,757	0.2512	0.2512	14,933	
	Sherrill Township Texas County	General Revenue	44,673,647	0.0939	0.0939	41,949	
		Road & Bridge	44,673,647	0.3321	0.3321	148,361	
	Upton Township Texas County	General Revenue	8,909,327	0.0976	0.0976	8,696	
		Road & Bridge	8,909,327	0.3141	0.3141	27,984	
	Texas County Health Department	General Revenue	318,174,864	0.0986	0.0986	313,720	
	Success R-VI School District	Operating Funds-Schools	12,668,363	2.7500	2.7500	348,380	D
	Houston R-I School District	Operating Funds-Schools	81,375,648	2.7500	2.7500	2,237,830	D
		Debt Service	81,375,648	0.8294	0.8000	651,005	
	Summersville R-II School District	Operating Funds-Schools	40,238,136	2.9663	2.9663	1,193,584	D
	Licking R-VIII School District	Operating Funds-Schools	58,587,670	2.7500	2.7500	1,611,161	D
	Cabool R-IV School District	Operating Funds-Schools	69,202,238	2.7949	2.7949	1,934,133	D
		Operating Funds-Temp	69,202,238	0.4407	0.4186	289,681	
	Plato R-V School District	Operating Funds-Schools	44,585,121	2.8885	2.8885	1,287,841	D
	Raymondville R-VII School District	Operating Funds-Schools	12,669,327	3.7564	3.7564	475,911	D
	Texas County	Developmental Dis. Board	318,174,864	0.0986	0.0986	313,720	
		General Revenue	318,174,864	0.2733	0.0999	317,857	
<b><u>Vernon</u></b>	Vernon County Ambulance District	General Revenue	290,040,926	0.1500	0.1500	435,061	
	City of Bronaugh	General Revenue	987,861	0.1881	0.1881	1,858	
		Streets	987,861	0.4233	0.4233	4,182	
	Village of Deerfield	General Revenue	742,874	0.3100	0.3100	2,303	
	City of Metz	General Revenue	345,358	0.6000	0.6000	2,072	
	Village of Milo	General Revenue	291,009	0.7488	0.7488	2,179	
	Village of Moundville	General Revenue	885,987	0.5000	0.5000	4,430	
		Parks & Recreation	885,987	0.2000	0.2000	1,772	
	City of Nevada	General Revenue	112,656,208	0.7521	0.7521	847,287	
		Library	112,656,208	0.2000	0.2000	225,312	
		Parks & Recreation	112,656,208	0.0000	0.0000	0	
	City of Richards	General Revenue	469,822	0.4794	0.4794	2,252	
		Streets	469,822	0.2395	0.2395	1,125	
	City of Schell City	General Revenue	1,200,460	0.9464	0.9464	11,361	
	City of Sheldon	General Revenue	3,553,386	0.6010	0.6010	21,356	
		Streets	3,553,386	0.1924	0.1924	6,837	
	City of Walker	General Revenue	1,568,685	0.6500	0.6500	10,196	
		Lights	1,568,685	0.0500	0.0500	784	
		Streets	1,568,685	0.1500	0.1500	2,353	

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Vernon</b>	Bacon Township Vernon County	General Revenue	7,582,075	0.0999	0.0999	7,574	2024
		Road & Bridge	7,582,075	0.4134	0.4134	31,344	
		Special Road & Bridge	7,582,075	0.3500	0.3500	26,537	
	Badger Township Vernon County	General Revenue	7,539,065	0.1000	0.1000	7,539	2024
		Road & Bridge	7,539,065	0.3500	0.3500	26,387	
		Special Road & Bridge	7,539,065	0.3500	0.3500	26,387	
	Badger Township Vernon County	General Revenue	5,875,521	0.1000	0.1000	5,876	2024
		Road & Bridge	5,875,521	0.3307	0.3307	19,430	
		Special Road & Bridge	5,875,521	0.2900	0.2900	17,039	
	Center Township Vernon County	General Revenue	141,224,267	0.1000	0.1000	141,224	2024
		Road & Bridge	141,224,267	0.3499	0.3499	494,144	
		Special Road & Bridge	141,224,267	0.3500	0.3500	494,144	
	Clear Creek Township Vernon County	General Revenue	8,507,053	0.1000	0.1000	8,507	2026
		Road & Bridge	8,507,053	0.3702	0.3702	31,493	
		Special Road & Bridge	8,507,053	0.3500	0.3500	29,775	
	Coal Township Vernon County	General Revenue	9,098,942	0.1000	0.1000	9,099	2024
		Road & Bridge	9,098,942	0.3500	0.3500	31,846	
		Special Road & Bridge	9,098,942	0.3485	0.3485	31,710	
	Deerfield Township Vernon County	General Revenue	14,922,935	0.0948	0.0948	14,147	2024
		Road & Bridge	14,922,935	0.3420	0.3420	51,036	
		Special Road & Bridge	14,922,935	0.2000	0.2000	29,846	
	Dover Township Vernon County	General Revenue	7,175,807	0.1000	0.1000	7,176	2026
		Road & Bridge	7,175,807	0.3043	0.3043	21,836	
		Special Road & Bridge	7,175,807	0.3500	0.3500	25,115	
	Drywood Township Vernon County	General Revenue	15,302,637	0.1000	0.1000	15,303	2024
		Road & Bridge	15,302,637	0.2994	0.2994	45,816	
		Special Road & Bridge	15,302,637	0.3500	0.3500	53,559	
	Harrison Township Vernon County	General Revenue	6,976,628	0.0857	0.0857	5,979	2025
		Road & Bridge	6,976,628	0.3002	0.3002	20,944	
		Special Road & Bridge	6,976,628	0.3500	0.3500	24,418	
	Henry Township Vernon County	General Revenue	6,182,900	0.1000	0.1000	6,183	2024
		Road & Bridge	6,182,900	0.3500	0.3500	21,640	
		Special Road & Bridge	6,182,900	0.3500	0.3500	21,640	
	Lake Township Vernon County	General Revenue	3,841,941	0.1000	0.1000	3,842	2024
		Road & Bridge	3,841,941	0.5000	0.5000	19,210	
		Special Road & Bridge	3,841,941	0.3500	0.3500	13,447	
	Metz Township Vernon County	General Revenue	5,396,437	0.1000	0.1000	5,396	2024
		Road & Bridge	5,396,437	0.3500	0.3500	18,888	
		Special Road & Bridge	5,396,437	0.3500	0.3500	18,888	
	Montevallo Township Vernon County	General Revenue	7,008,198	0.1000	0.1000	7,008	2024
		Road & Bridge	7,008,198	0.3500	0.3500	24,529	
		Special Road & Bridge	7,008,198	0.2500	0.2500	17,520	
	Moundville Township Vernon County	General Revenue	8,639,750	0.1000	0.1000	8,640	2024
		Road & Bridge	8,639,750	0.3500	0.3500	30,239	
		Special Road & Bridge	8,639,750	0.3500	0.3500	30,239	
	Osage Township Vernon County	General Revenue	6,187,648	0.0942	0.0942	5,829	2026
		Road & Bridge	6,187,648	0.3294	0.3294	20,382	
		Special Road & Bridge	6,187,648	0.3500	0.3500	21,657	
	Richland Township Vernon County	General Revenue	4,736,280	0.0962	0.0962	4,556	2026
		Road & Bridge	4,736,280	0.3364	0.3364	15,933	
		Special Road & Bridge	4,736,280	0.3500	0.3500	16,577	
	Virgil Township Vernon County	General Revenue	6,415,865	0.0910	0.0910	5,838	2026
		Road & Bridge	6,415,865	0.3299	0.3299	21,166	
		Special Road & Bridge	6,415,865	0.0996	0.0996	8,047	
	Walker Township Vernon County	General Revenue	8,079,678	0.0996	0.0996	8,047	2026
		Road & Bridge	8,079,678	0.3237	0.3237	26,154	
		Special Road & Bridge	8,079,678	0.3500	0.3500	28,279	
	Washington Township Vernon County	General Revenue	37,118,070	0.0971	0.0971	36,042	2024
		Road & Bridge	37,118,070	0.3400	0.3400	126,201	
		Special Road & Bridge	37,118,070	0.3500	0.3500	129,913	
	Vernon County Health Department	General Revenue	290,040,926	0.1000	0.1000	290,041	D
	Nevada R-V School District	Operating Funds-Schools	212,322,408	3.6165	3.6165	7,678,640	
		Debt Service	212,322,408	1.3048	0.9000	1,910,902	
	Bronaugh R-VII School District	Operating Funds-Schools	15,525,801	4.3025	4.3025	667,998	D
	Sheldon R-VIII School District	Operating Funds-Schools	14,204,722	4.5991	4.5991	653,289	D

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Vernon</u></b>	Northeast Vernon County R-I SD	Operating Funds-Schools	23,375,747	5.3540	5.3540	1,251,537	D
	Vernon County	General Revenue	290,040,926	0.4000	0.1825	529,325	
<b><u>Warren</u></b>	Marthasville Community AD	General Revenue	126,117,604	0.3962	0.3962	499,678	
	Warren County Ambulance District	General Revenue	664,358,774	0.4901	0.4901	3,256,022	
	City of Marthasville	General Revenue	19,209,555	0.5842	0.5791	111,243	
		Lights	19,209,555	0.1333	0.1321	25,376	
	City of Truesdale	General Revenue	31,291,371	0.9494	0.9494	297,080	
	City of Warrenton	General Revenue	138,842,785	0.2930	0.2930	406,809	
		Parks & Recreation	138,842,785	0.1735	0.1735	240,892	
	City of Wright City	General Revenue	93,747,839	0.4853	0.4853	454,958	
		Lights	93,747,839	0.1803	0.1803	169,027	
		Parks & Recreation	93,747,839	0.0901	0.0901	84,467	
		Debt Service	93,747,839	1.0070	0.1091	102,279	
	Village of Innsbrook	General Revenue	81,619,464	0.1238	0.1238	101,045	
	Village of Pendleton	General Revenue	2,069,557	0.5000	0.5000	10,348	
	Wright City FPD	General Revenue	323,364,289	0.5769	0.5769	1,865,489	
	Marthasville FPD	General Revenue	98,413,389	0.4009	0.4009	394,539	
		Debt Service	98,413,389	0.2135	0.2135	210,113	
	Warrenton FPD	General Revenue	352,224,875	0.4497	0.4497	1,583,955	
	Wright City R-II School District	Operating Funds-Schools	306,507,309	3.4492	3.4492	10,572,050	D
		Debt Service	306,507,309	1.4536	0.9995	3,063,541	
	Warren County R-III School District	Operating Funds-Schools	379,139,153	3.6292	3.6292	13,759,718	D
		Debt Service	379,139,153	0.8569	0.6503	2,465,542	
	Warren County	Developmental Dis. Board	800,090,241	0.1598	0.1598	1,278,544	
		General Revenue	797,783,367	0.2443	0.0519	414,050	
		Road & Bridge	797,783,367	0.1761	0.1761	1,404,897	
<b><u>Washington</u></b>	Washington County AD	General Revenue	325,807,932	0.2379	0.0720	234,582	
	Village of Caledonia	General Revenue	1,617,957	0.1750	0.1750	2,831	
	City of Irondale	General Revenue	2,832,569	0.4974	0.4974	14,089	
	Village of Mineral Point	General Revenue	1,387,906	0.3069	0.3069	4,259	
	City of Potosi	General Revenue	33,201,114	0.6574	0.6574	218,264	
	Washington County Library District	General Revenue	325,807,932	0.1903	0.1903	620,012	
	Potosi FPD	General Revenue	221,019,552	0.2395	0.2395	529,342	
	Richwoods FPD	General Revenue	20,319,016	0.2817	0.2817	57,239	
	Irondale FPD	General Revenue	15,134,859	0.4747	0.4747	71,845	
	Caledonia FPD	General Revenue	8,553,491	0.3850	0.3850	32,931	
	Washington County Health Department	General Revenue	325,807,932	0.1427	0.1427	464,928	
	Kingston K-14 School District	Operating Funds-Schools	43,451,389	2.9601	2.9008	1,260,438	D
		Debt Service	43,451,389	1.0961	0.9895	429,951	
	Potosi R-III School District	Operating Funds-Schools	119,512,164	2.7500	2.7500	3,286,585	E
		Debt Service	119,512,164	0.5002	0.5000	597,561	
	Richwoods R-VII School District	Operating Funds-Schools	17,058,417	3.6245	3.6245	618,282	D
	Valley R-VI School District	Operating Funds-Schools	32,142,057	4.3308	4.3308	1,392,008	BD
	Washington County	Developmental Dis. Board	325,807,932	0.1903	0.1903	620,012	
		General Revenue	325,807,932	0.3710	0.1891	616,103	
		Hospital	325,807,932	0.1903	0.1903	620,012	
		Road & Bridge	325,807,932	0.2608	0.2608	849,707	
		Senior Services	325,807,932	0.0475	0.0475	154,759	
<b><u>Wayne</u></b>	East Wayne County Ambulance District	General Revenue	74,415,631	0.3000	0.3000	223,247	
	Clearwater Ambulance District	General Revenue	83,826,257	0.2949	0.2949	247,204	
	Village of Mill Spring	General Revenue	590,706	0.7378	0.7378	4,358	
	City of Piedmont	Cemetery	18,921,120	0.0303	0.0300	5,676	
		General Revenue	18,921,120	0.2223	0.2200	41,626	
		Library	18,921,120	0.1010	0.1000	18,921	
		Lights	18,921,120	0.1314	0.1300	24,597	
	Clearwater FPD	General Revenue	62,947,595	0.3000	0.3000	188,843	
	Wayne County Health Center	General Revenue	161,309,303	0.1000	0.1000	161,309	
	Greenville R-II School District	Operating Funds-Schools	55,921,364	2.7500	2.7500	1,537,838	D
		Debt Service	55,921,364	1.0357	0.3600	201,317	
	Clearwater R-I School District	Operating Funds-Schools	73,458,136	2.7500	2.7500	2,020,099	D
		Debt Service	73,458,136	0.4571	0.4000	293,833	
	Wayne County	Developmental Dis. Board	161,309,303	0.0809	0.0800	129,047	
		General Revenue	161,309,303	0.3076	0.0000	0	



Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Wayne</b>	Wayne County	Road & Bridge	161,309,303	0.1113	0.1100	177,440	
<b>Webster</b>	Village of Diggins	General Revenue	3,884,964	0.2073	0.2073	8,054	
	City of Fordland	General Revenue	7,625,696	0.3880	0.3880	29,588	
	City of Marshfield	Cemetery	111,113,589	0.1270	0.1270	141,114	
		Parks & Recreation	111,113,589	0.1074	0.1074	119,336	
		Debt Service	111,113,589	1.4616	0.3700	411,120	
	City of Niangua	General Revenue	2,598,788	0.2580	0.2580	6,705	
	City of Rogersville	General Revenue	74,736,091	0.3137	0.3137	234,447	
		Debt Service	74,736,091	0.5496	0.5496	410,750	
	City of Seymour	Cemetery	27,372,471	0.0469	0.0469	12,838	
		General Revenue	27,372,471	0.3348	0.3348	91,643	
		Library	10,251,613	0.0618	0.0618	6,335	
		Parks & Recreation	27,372,471	0.0744	0.0744	20,365	
	Webster County Library District	General Revenue	570,992,107	0.1100	0.1100	628,091	
	Southern Webster County FPD	General Revenue	112,896,399	0.2746	0.2746	310,014	
	Marshfield FPD	General Revenue	260,138,886	0.6000	0.6000	1,560,833	
	Niangua FPD	General Revenue	23,473,804	0.2771	0.2771	65,046	
	Webster County Health Unit	General Revenue	581,174,929	0.1286	0.1286	747,391	
	Niangua R-V School District	Operating Funds-Schools	23,899,486	3.4500	3.4500	824,532	BD
	Fordland R-III School District	Operating Funds-Schools	50,329,224	3.2727	3.2727	1,647,125	D
		Debt Service	50,329,224	1.1451	0.6797	342,088	
	Marshfield R-I School District	Operating Funds-Schools	276,377,349	3.1443	3.1443	8,690,133	D
		Debt Service	276,377,349	1.2204	0.6957	1,922,757	
	Seymour R-II School District	Operating Funds-Schools	77,073,979	3.3794	3.3794	2,604,638	D
	Webster County	Developmental Dis. Board	581,174,929	0.0736	0.0736	427,745	
		General Revenue	581,174,929	0.0000	0.0000	0	
		Road & Bridge	581,174,929	0.1746	0.1746	1,014,731	
		Senior Services	581,174,929	0.0464	0.0464	269,665	
<b>Worth</b>	Worth County Ambulance District	General Revenue	41,562,457	0.3000	0.3000	124,687	
	Worth County Convalescent Center District	General Revenue	41,562,457	0.3500	0.3500	145,469	
	East Fork of Grand River WSD	General Revenue	3,030,776	0.2000	0.2000	6,062	
	Village of Allendale	General Revenue	797,714	0.3678	0.3678	2,934	
		General Revenue-Temp	797,714	0.1999	0.1999	1,595	2025
	Village of Denver	General Revenue	299,703	0.7659	0.7659	2,295	
	City of Grant City	General Revenue	5,889,004	1.0000	1.0000	58,890	
		Health	5,889,004	0.1800	0.1800	10,600	
		Special Fund	5,889,004	0.3000	0.3000	17,667	
	City of Sheridan	General Revenue	1,505,443	1.0000	1.0000	15,054	
	Village of Worth	General Revenue	286,177	0.8000	0.8000	2,289	
	Sheridan FPD	General Revenue	7,927,827	0.2000	0.2000	15,856	
	Worth County FPD	General Revenue	28,990,234	0.2000	0.2000	57,980	
	Worth County R-III School District	Operating Funds-Schools	34,334,755	3.5200	3.5200	1,208,583	D
		Debt Service	34,334,755	0.3459	0.2500	85,837	
	Worth County	General Revenue	41,562,457	0.5000	0.5000	207,812	
		General Revenue-Temp	41,562,457	0.3500	0.3500	145,469	2026
		General Revenue-Temp 1	41,562,457	0.3500	0.3500	145,469	2026
		Library	41,562,457	0.1000	0.1000	41,562	
		Road & Bridge	41,562,457	0.5000	0.5000	207,812	
		Senior Services	41,562,457	0.0500	0.0500	20,781	
		Special Road & Bridge	41,562,457	0.3500	0.3500	145,469	2025
<b>Wright</b>	City of Hartville	General Revenue	6,592,004	0.4518	0.0000	0	
	City of Mansfield	Cemetery	14,113,131	0.0963	0.0963	13,591	
		General Revenue	14,113,131	0.5191	0.5191	73,261	
		Streets	14,113,131	0.1578	0.1578	22,271	
	City of Mountain Grove	General Revenue	59,447,981	0.0000	0.0000	0	
		Parks & Recreation	59,447,981	0.0000	0.0000	0	
	City of Norwood	General Revenue	6,401,310	0.3786	0.3786	24,235	
		Water	6,401,310	0.6036	0.6036	38,638	
	Wright County Library District	General Revenue	252,733,170	0.1348	0.1348	340,684	
	Wright County Health Department	General Revenue	252,733,170	0.0770	0.0770	194,605	
	Norwood R-I School District	Operating Funds-Schools	26,087,260	3.6150	3.6150	943,054	D
	Hartville R-II School District	Operating Funds-Schools	52,223,895	2.9612	2.9498	1,540,500	D
	Mountain Grove R-III SD	Operating Funds-Schools	129,522,303	2.7500	2.7500	3,561,863	D

Appendix VII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Wright</b>	Mansfield R-IV School District	Operating Funds-Schools	54,790,085	3.3454	3.3454	1,832,948	D
	Manes R-V School District	Operating Funds-Schools	6,740,877	3.5313	3.5313	238,041	D
	Wright County	Developmental Dis. Board	252,733,170	0.0770	0.0770	194,605	
		General Revenue	252,732,900	0.2986	0.0494	124,850	
		Total Revenue					<u>7,827,976,435</u>

**Legend:**

- A A new voter approved tax rate, newly formed district, or a levy voted to replace an expired levy.
- B A voter approved increase or decrease to an existing levy or an extension of an existing levy.
- C Levy includes a recoupment rate authorized by state law.
- D School district has a full Proposition C (sales tax) waiver allowing the district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
- E School district has a partial Proposition C (sales tax) waiver allowing the district to waive a portion of its required Proposition C reduction to the extent necessary to collect \$2.7500 or the amount stated on the ballot.
- F Article X, Section 11(g) of the Missouri Constitution allows the Kansas City 33 School District School Board to set its tax levy at a rate that is lower than the court-ordered rate for the 1995 tax year (which was \$4.96). The rate so established may be changed from year to year by the School Board.

**Notes:**

Taxing authorities are listed by primary county and categorized by type of taxing authority. The counties are listed alphabetically (Adair through Wright). When a taxing authority is in more than one county, it is listed under the primary county only.

This Appendix does not list taxing authorities that levied a separate tax rate for each subclass of property. Previous legislation required taxing authorities wholly in St. Louis County and allowed the City of Gladstone in Clay County to calculate a separate tax rate on each subclass of property. Taxing authorities partially in St. Louis County, whether the primary county is St. Louis County or another county, are required to levy a single rate on all property when one or more counties opted in and one or more counties opted out of the provisions requiring the multi-rate calculation. See Appendix VIII for a listing of taxing authorities that calculated separate tax rates for each subclass of property.

All rates in the levied column represent the rate extended and certified to the State Auditor's Office by both the taxing authority and the county or counties in which the tax rate is levied.

The Assessed Value column presents only the assessed valuation the property tax is levied against.

The revenue amount shown is computed by dividing the assessed valuation by 100 and multiplying the quotient by the tax rate levied.

**Acronyms:**

- AD Ambulance District
- CID Community Improvement District
- EMS Emergency Medical Services
- FPD Fire Protection District
- HHA Home Health Agency
- LEEP Laclede Early Education Program
- NHD Nursing Home District
- PLD Public Library District
- PWSD Public Water Supply District
- RRD Regional Recreational District
- SBD Special Business District
- SD School District
- SRD Special Road District
- SwrD Sewer District
- TDD Transportation Development District
- WSD Watershed Subdistrict

Appendix VIII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration		
			Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year	
Clay	City of Gladstone	General Revenue	363,702,700	0.7000	0.7000	49,690	0.5810	0.5810	94,943,516	0.7090	0.7090	86,272,033	0.9290	0.9290	4,020,825		
St. Louis	City of Bellefontaine Neighbors	General Revenue	82,475,700	0.1560	0.1560	28,470	0.0000	0.0000	17,832,779	0.2140	0.2140	21,193,856	0.2350	0.2350	216,630		
		Debt Service	82,475,700	1.6241	1.1000	28,470	1.6241	1.1000	17,832,779	1.6241	1.1000	21,193,856	1.6241	1.1000	1,336,839		
	City of Bellerive Acres	General Revenue	4,738,270	0.4850	0.4850	0	0.0000	0.0000	2,102,682	0.4820	0.4820	2,778,747	0.7900	0.7900	55,068		
	City of Bel Nor	General Revenue	23,119,980	0.3100	0.3100	0	0.0000	0.0000	1,229,395	0.1900	0.1900	4,220,611	0.5530	0.5530	97,348		
		Debt Service	23,119,980	0.3910	0.3910	0	0.3910	0.3910	1,229,395	0.3910	0.3910	4,220,611	0.3910	0.3910	111,709		
	City of Bel Ridge	General Revenue	14,516,190	0.3360	0.3360	49,840	0.0000	0.0000	20,626,474	0.5800	0.5800	4,194,155	0.0000	0.0000	168,408		
	City of Berkeley	Ambulance	54,208,030	0.2040	0.2040	2,410	0.2490	0.2490	140,268,858	0.2310	0.2310	76,057,290	0.2500	0.2500	624,754		
		General Revenue	54,208,030	0.8120	0.8120	2,410	0.9960	0.9960	140,268,858	0.9180	0.9180	76,057,290	0.9070	0.9070	2,417,701		
		Pension	54,208,030	0.2320	0.2320	2,410	0.3300	0.3300	140,268,858	0.3000	0.3000	76,057,290	0.3300	0.3300	797,567		
		Debt Service	54,208,030	0.0940	0.0840	2,410	0.0940	0.0840	140,268,858	0.0940	0.0840	76,057,290	0.0940	0.0840	227,251		
	City of Beverly Hills	General Revenue	3,346,740	0.1700	0.1700	0	0.0000	0.0000	1,524,084	0.2130	0.2130	897,556	0.2320	0.2320	11,017		
	City of Black Jack	Debt Service	84,552,200	0.0000	0.0000	7,660	0.0000	0.0000	3,598,540	0.0000	0.0000	17,478,805	0.0000	0.0000	0		
	City of Breckenridge Hills	General Revenue	33,153,010	0.1500	0.1500	0	0.0000	0.0000	11,920,538	0.1770	0.1770	7,027,569	0.0000	0.0000	70,829		
	City of Brentwood	General Revenue	229,590,940	0.0000	0.0000	0	0.0000	0.0000	165,363,319	0.1830	0.1830	51,005,453	0.2070	0.2070	408,196		
		Library	229,590,940	0.4220	0.4220	B	0	0.2100	0.0000	B	165,363,319	0.4670	0.4670	B	2,001,249		
		Pension	229,590,940	0.2660	0.2660		0	0.0000	0.0000		165,363,319	0.3510	0.3510		1,387,508		
	City of Bridgeton	General Revenue	169,047,660	0.1480	0.1480	140,820	0.0000	0.0000	352,761,047	0.2090	0.2090	135,155,539	0.0000	0.0000	987,462		
	City of Calverton Park	General Revenue	11,198,490	0.2820	0.2820	0	0.0000	0.0000	602,032	0.2170	0.2170	2,116,114	0.2980	0.2980	39,192		
	City of Charlack	General Revenue	10,703,530	0.1600	0.1600	0	0.0000	0.0000	4,058,003	0.1770	0.1770	3,220,244	0.2570	0.2570	32,585		
	City of Clarkson Valley	General Revenue	133,616,098	0.1050	0.1050	12,400	0.0650	0.0650	4,802,140	0.3000	0.3000	16,649,750	0.1530	0.1530	180,185		
	City of Clayton	General Revenue	749,251,600	0.4880	0.4930	C	0	0.0000	0.0000	504,730,221	0.6260	0.6660	C	116,952,547	0.7070	7,882,168	
		Police	749,251,600	0.0900	0.0900		0	0.0000	0.0000	504,730,221	0.1020	0.1080	C	116,952,547	0.1200	1,359,778	2033
		Debt Service	749,251,600	0.0680	0.0680		0	0.0680	0.0680	504,730,221	0.0680	0.0680	116,952,547	0.0680	0.0680	932,236	
	City of Cool Valley	General Revenue	8,351,860	0.3500	0.3500	0	0.0000	0.0000	6,715,917	0.3500	0.3500	3,033,599	0.1650	0.1650	57,743		
	City of Country Club Hills	General Revenue	5,174,610	0.7480	0.7480	0	0.0000	0.0000	1,897,148	0.7690	0.7690	1,572,334	0.7140	0.7140	64,521		
		Health	5,174,610	0.1500	0.1500	0	0.0000	0.0000	1,897,148	0.1580	0.1580	1,572,334	0.1880	0.1880	13,715		
		Parks & Recreation	5,174,610	0.3120	0.3120	0	0.0000	0.0000	1,897,148	0.3200	0.3200	1,572,334	0.3300	0.3300	27,405		
	Village of Country Life Acres	General Revenue	9,152,910	0.3230	0.3230	1,080	0.0000	0.0000	71,764	0.4170	0.4170	820,935	0.4200	0.4200	33,311		
	City of Crestwood	General Revenue	284,665,510	0.5160	0.5160	0	0.0000	0.0000	87,775,484	0.6990	0.6990	55,114,249	0.7280	0.7280	2,483,657		
		Debt Service	284,665,510	0.9490	0.5200	0	0.9490	0.5200	87,775,484	0.9490	0.5200	55,114,249	0.9490	0.5200	2,223,288		
	City of Creve Coeur	General Revenue	733,009,230	0.0680	0.0680	3,590	0.0560	0.0560	437,501,831	0.0780	0.0780	0	0.0000	0.0000	839,699		
		Debt Service	733,009,230	0.0820	0.0820	3,590	0.0820	0.0820	437,501,831	0.0820	0.0820	161,159,903	0.0820	0.0820	1,091,974		
City of Crystal Lake Park	General Revenue	22,447,180	0.5200	0.5200	0	0.0000	0.0000	423,722	0.1460	0.1460	2,413,751	0.8080	0.8080	136,847			
City of Dellwood	General Revenue	37,344,250	0.1890	0.1890	0	0.0000	0.0000	10,322,210	0.2160	0.2160	10,604,984	0.2350	0.2350	117,799			
	Debt Service	37,344,250	0.7780	0.7780	0	0.7780	0.7780	10,322,210	0.7780	0.7780	10,604,984	0.7780	0.7780	453,352			
City of Des Peres	General Revenue	374,420,390	0.0000	0.0000	95,300	0.0000	0.0000	173,537,474	0.0000	0.0000	59,092,566	0.0000	0.0000	0			
City of Edmundson	General Revenue	6,748,290	0.0000	0.0000	0	0.0000	0.0000	31,336,047	0.9850	0.9850	17,846,509	0.0000	0.0000	308,660			
City of Ellisville	General Revenue	251,873,620	0.1100	0.1100	2,290	0.0000	0.0000	130,966,937	0.1280	0.1280	49,447,150	0.0000	0.0000	444,699			
City of Eureka	General Revenue	288,516,050	0.2600	0.2600	141,350	0.3010	0.2600	80,117,523	0.2740	0.2600	73,462,455	0.2970	0.2600	1,149,818			
City of Ferguson	General Revenue	162,423,840	0.5440	0.5440	12,500	0.4790	0.4790	61,545,200	0.6600	0.6600	44,528,410	0.8000	0.8000	1,646,071			
	Parks & Recreation	162,423,840	0.1360	0.1360	12,500	0.1470	0.1470	61,545,200	0.1660	0.1660	44,528,410	0.1980	0.1980	411,245			

Appendix VIII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
			Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
<b>St. Louis</b>	City of Ferguson	Debt Service	162,423,840	0.2010	0.2010				12,500	0.2010	0.2010				539,705	
	City of Flordell Hills	General Revenue	3,561,050	0.9200	0.9200				0	0.0000	0.0000				42,664	
	City of Florissant	General Revenue	563,994,630	0.0000	0.0000				39,410	0.0000	0.0000				0	
		Debt Service	563,994,630	0.1910	0.1200				39,410	0.1910	0.1200				1,013,834	
	City of Frontenac	General Revenue	287,665,810	0.9280	0.9280				0	0.0000	0.0000				3,629,500	
	City of Glendale	General Revenue	217,412,830	0.3070	0.3070				0	0.0000	0.0000				833,232	
		Pension	217,412,830	0.2180	0.2180				0	0.0000	0.0000				555,256	
		Debt Service	217,412,830	0.3230	0.2460				0	0.3230	0.2460				624,655	
	Town of Grantwood Village	General Revenue	31,184,370	0.1730	0.1730				131,360	0.1810	0.1810				68,499	
	City of Greendale	General Revenue	8,336,140	0.4110	0.4110				0	0.0000	0.0000				39,000	
	Village of Hanley Hills	General Revenue	12,972,510	0.3410	0.3270				0	0.0000	0.0000				59,760	
	City of Hazelwood	General Revenue	272,523,240	0.6240	0.6240				249,930	0.7780	0.7780				4,718,281	
		Debt Service	272,523,240	0.1130	0.1130				249,930	0.1130	0.1130				798,073	
	Village of Hillsdale	General Revenue	5,407,260	0.3420	0.3420				0	0.0000	0.0000				50,480	
	City of Huntleigh	General Revenue	67,920,820	0.1410	0.1410				172,160	0.0110	0.0110				103,030	
	City of Jennings	General Revenue	80,962,040	0.6720	0.6720				0	0.0000	0.0000				986,254	
		Pension	80,962,040	0.2490	0.2490				0	0.0000	0.0000				365,294	
	City of Kinloch	General Revenue	1,692,420	1.0000	1.0000				0	0.0000	0.0000				104,930	
	City of Kirkwood	General Revenue	946,587,390	0.2390	0.2390				0	0.0000	0.0000				3,132,137	
		Library	937,591,720	0.1330	0.1330				0	0.0000	0.0000				1,780,606	
		Library-Temp	937,591,720	0.0820	0.0820				0	0.0000	0.0000				1,049,807	2032
		Parks & Recreation	946,587,390	0.1170	0.1170				0	0.0000	0.0000				1,592,841	
		Pension	946,587,390	0.1020	0.1020				0	0.0000	0.0000				1,406,729	
	City of Ladue	General Revenue	797,432,970	0.8540	0.8540				37,900	0.0000	0.0000				7,835,773	
	City of Lakeshire	General Revenue	20,667,990	0.3210	0.3210				0	0.0000	0.0000				67,620	
	City of Manchester	General Revenue	409,230,710	0.0310	0.0310				0	0.0000	0.0000				182,107	
		Debt Service	409,230,710	0.2800	0.2800				0	0.2800	0.2800				1,548,498	
	City of Maplewood	General Revenue	137,241,980	0.1200	0.1200				0	0.0000	0.0000				765,397	
		Pension	137,241,980	0.2680	0.2680				0	0.0000	0.0000				856,510	
		Solid Waste Landfill	137,241,980	0.2160	0.2160				0	0.0000	0.0000				614,560	
		Debt Service	137,241,980	0.4030	0.2800				0	0.4030	0.2800				708,645	
	Village of Marlborough	General Revenue	21,260,430	0.0830	0.0830				0	0.0000	0.0000				36,485	
	City of Moline Acres	General Revenue	14,662,750	0.6290	0.6290				0	0.0000	0.0000				153,354	
		Debt Service	14,662,750	1.7908	1.5000				0	1.7908	1.5000				321,819	
	City of Northwoods	General Revenue	27,775,700	0.2890	0.2890				0	0.0000	0.0000				117,756	
		Debt Service	27,775,700	0.4850	0.4850				0	0.4850	0.4850				187,387	
	Village of Norwood Court	General Revenue	4,314,850	0.2010	0.2010				0	0.0000	0.0000				13,510	
	City of Oakland	General Revenue	39,969,460	0.1510	0.1510				0	0.0000	0.0000				81,811	
	City of Olivette	General Revenue	264,846,230	0.4840	0.4840				0	0.0000	0.0000				2,127,136	
		Pension	264,846,230	0.1780	0.1780				0	0.0000	0.0000				744,778	
		Debt Service	264,846,230	0.4990	0.4300				0	0.4990	0.4300				1,655,090	
	City of Overland	General Revenue	158,720,880	0.0420	0.0420				0	0.0000	0.0000				213,195	
		Pension	158,720,880	0.1520	0.1520				0	0.0000	0.0000				842,177	

Appendix VIII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
			Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
St. Louis	City of Pagedale	General Revenue	13,279,220	0.2240	0.2240	0	0.0000	0.0000	23,800,916	0.2480	0.2480	12,491,377	0.3500	0.3500	132,491	
	City of Pasadena Hills	General Revenue	17,430,850	0.2040	0.2040	0	0.0000	0.0000	719,756	0.0940	0.0940	2,611,726	0.3100	0.3100	44,332	
	Village of Pasadena Park	General Revenue	6,329,670	0.2290	0.2290	0	0.0000	0.0000	183,935	0.0000	0.0000	1,014,433	0.3090	0.3090	17,630	
	City of Pine Lawn	General Revenue	13,657,580	0.2030	0.2030	0	0.0000	0.0000	6,693,593	0.2320	0.2320	3,860,090	0.2570	0.2570	53,174	
	City of Richmond Heights	General Revenue	295,383,020	0.2050	0.2050	0	0.0000	0.0000	114,904,474	0.3520	0.3520	44,678,583	0.2890	0.2890	1,139,120	
		Pension	295,383,020	0.2310	0.2310	0	0.0000	0.0000	114,904,474	0.2990	0.2990	44,678,583	0.3180	0.3180	1,167,977	
	City of Riverview	General Revenue	14,829,710	0.3170	0.3170	0	0.0000	0.0000	2,043,836	0.4500	0.4500	3,252,553	0.3110	0.3110	66,322	
	City of Rock Hill	General Revenue	111,366,090	0.1920	0.1920	0	0.0000	0.0000	38,027,707	0.2380	0.2380	20,285,492	0.3400	0.3400	373,300	
		Library	111,366,090	0.1920	0.1920	0	0.0000	0.0000	38,027,707	0.2500	0.2500	20,915,472	0.3550	0.3550	383,142	
		Pension	111,366,090	0.2120	0.2120	0	0.0000	0.0000	38,027,707	0.1810	0.1810	20,285,492	0.2300	0.2300	351,583	
		Debt Service	111,366,090	0.4720	0.4720	0	0.4720	0.4720	38,027,707	0.4720	0.4720	20,285,492	0.4720	0.4720	800,887	
	City of St. Ann	General Revenue	130,237,170	0.6580	0.6580	0	0.0000	0.0000	33,005,268	0.9610	0.9610	35,009,914	1.0000	1.0000	1,524,241	
		Debt Service	130,237,170	0.7830	0.7830	0	0.7830	0.7830	33,005,268	0.7830	0.7830	35,009,914	0.7830	0.7830	1,552,316	
	City of St. John	General Revenue	59,308,470	0.2670	0.2670	0	0.0000	0.0000	24,867,144	0.4580	0.4580	17,352,619	0.4500	0.4500	350,333	
	City of Shrewsbury	General Revenue	108,454,220	0.9280	0.9280	0	0.0000	0.0000	44,585,064	0.9560	0.9560	28,541,786	1.0000	1.0000	1,718,106	
	City of Sunset Hills	General Revenue	331,108,010	0.0440	0.0440	114,520	0.0640	0.0640	136,363,170	0.0460	0.0460	67,575,613	0.0600	0.0600	249,033	
	Village of Sycamore Hills	General Revenue	7,269,090	0.1740	0.1740	0	0.0000	0.0000	534,475	0.3150	0.3150	1,527,806	0.2510	0.2510	18,167	
		Health	7,269,090	0.0800	0.0800	0	0.0000	0.0000	534,475	0.1510	0.1510	1,527,806	0.1170	0.1170	8,410	
	City of Town and Country	Dispatch	697,534,260	0.0000	0.0000	62,560	0.0000	0.0000	227,318,276	0.0000	0.0000	106,731,919	0.0000	0.0000	0	
		General Revenue	697,534,260	0.4210	0.2300	62,560	0.4430	0.2300	227,318,276	0.5820	0.2300	106,731,919	0.5790	0.2300	2,372,788	
	City of Twin Oaks	General Revenue	13,519,420	0.0000	0.0000	0	0.0000	0.0000	9,155,744	0.4610	0.4610	2,989,285	0.0000	0.0000	42,208	
	City of University City	General Revenue	720,469,140	0.4150	0.4150	0	0.0000	0.0000	78,596,441	0.5100	0.5100	99,781,247	0.6800	0.6800	4,069,301	
		Library	720,469,140	0.3320	0.3320	0	0.0000	0.0000	78,596,441	0.3450	0.3450	100,484,097	0.4000	0.4000	3,065,052	
		Pension	720,469,140	0.1250	0.1250	0	0.0000	0.0000	78,596,441	0.1400	0.1400	99,781,247	0.1950	0.1950	1,205,194	
	Village of Uplands Park	General Revenue	2,675,950	0.3090	0.3090	0	0.0000	0.0000	80,180	0.5000	0.5000	675,389	0.3910	0.3910	11,311	
	City of Valley Park	General Revenue	124,010,210	0.3280	0.3280	146,130	0.0000	0.0000	62,488,657	0.5380	0.5380	31,258,945	0.5700	0.5700	921,118	
	City of Velda City	General Revenue	7,045,850	0.3690	0.3690	0	0.0000	0.0000	353,210	0.4850	0.4850	1,730,461	0.3540	0.3540	33,838	
	City of Velda Village Hills	General Revenue	5,293,310	0.3160	0.3160	0	0.0000	0.0000	747,200	0.4440	0.4440	1,418,680	0.3780	0.3780	25,408	
	City of Vinita Park	General Revenue	16,030,320	0.1670	0.1670	0	0.0000	0.0000	36,355,040	0.2380	0.2380	13,186,178	0.2300	0.2300	143,624	
	City of Warson Woods	General Revenue	81,563,170	0.2630	0.2630	0	0.0000	0.0000	10,967,839	0.3380	0.3380	10,116,975	0.0000	0.0000	251,582	
	City of Webster Groves	General Revenue	669,859,120	0.1610	0.1610	0	0.0000	0.0000	79,049,560	0.1880	0.1880	91,385,848	0.2800	0.2800	1,482,966	
		Library	669,859,120	0.1040	0.1040	0	0.0000	0.0000	79,049,560	0.1210	0.1210	91,520,018	0.1800	0.1800	957,039	
		Library-Temp	669,859,120	0.0920	0.0920	0	0.0000	0.0000	79,049,560	0.1130	0.1130	91,520,018	0.1350	0.1350	829,148	2028
		Pension	669,859,120	0.1520	0.1520	0	0.0000	0.0000	79,049,560	0.1960	0.1960	91,385,848	0.2000	0.2000	1,355,895	
		Streets	669,859,120	0.1040	0.1040	0	0.0000	0.0000	79,049,560	0.1220	0.1220	91,385,848	0.1810	0.1810	958,501	
		Debt Service	669,859,120	0.2760	0.2010	0	0.2760	0.2010	79,049,560	0.2760	0.2010	91,385,848	0.2760	0.2010	1,688,993	
		General Revenue	7,031,320	0.3940	0.3940	0	0.0000	0.0000	12,565,928	0.3750	0.3750	6,709,034	0.6000	0.6000	115,079	
	Village of Westwood	General Revenue	27,627,420	0.0450	0.0450	0	0.0000	0.0000	381,494	0.0740	0.0740	0	0.0000	0.0000	12,714	
	City of Winchester	General Revenue	22,878,350	0.1440	0.1440	0	0.0000	0.0000	3,259,425	0.1780	0.1780	4,029,691	0.2610	0.2610	49,264	
	City of Woodson Terrace	General Revenue	35,264,410	0.3500	0.3500	0	0.0000	0.0000	22,914,810	0.3500	0.3500	45,957,817	0.2510	0.2510	318,981	
	City of Normandy	General Revenue	29,092,240	0.2330	0.2330	0	0.0000	0.0000	9,075,484	0.2330	0.2330	6,856,563	0.4000	0.4000	116,357	
	Ferguson Municipal Library District	General Revenue	162,274,440	0.2560	0.2560	12,500	0.1290	0.1290	68,711,834	0.3490	0.3490	47,171,585	0.4000	0.4000	843,929	
	Maplewood Public Library District	General Revenue	137,241,980	0.1790	0.1790	0	0.0000	0.0000	86,463,376	0.2660	0.2660	36,559,478	0.3020	0.3020	586,066	

Appendix VIII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
			Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
St. Louis	Maplewood Public Library District	Debt Service	137,241,980	0.1940	0.1200		0	0.1940	0.1200			86,463,376	0.1940	0.1200		312,317
	Richmond Heights Memorial PLD	General Revenue	295,383,020	0.1730	0.1730		0	0.0000	0.0000			115,543,134	0.2320	0.2320		873,487
	St. Louis County Library District	General Revenue	18,245,175,600	0.1870	0.1870		5,941,310	0.2310	0.2310			7,057,728,970	0.2340	0.2340		62,767,014
	Valley Park Community PLD	General Revenue	46,093,290	0.1150	0.1150		530	0.0000	0.0000			19,395,950	0.0950	0.0950		98,963
	Affton FPD	Ambulance	594,898,390	0.0950	0.0950		0	0.0000	0.0000			94,260,132	0.1100	0.1100		832,416
		Dispatch	594,898,390	0.0190	0.0190		0	0.0000	0.0000			94,260,132	0.0190	0.0190		162,487
		General Revenue	594,898,390	0.8830	0.8830		0	0.0000	0.0000			94,260,132	1.0376	1.0376		7,754,595
		Pension	594,898,390	0.1340	0.1340		0	0.0000	0.0000			94,260,132	0.1410	0.1410		1,121,689
	Metro West FPD	Debt Service	594,898,390	0.1100	0.0650		0	0.1100	0.0650			94,260,132	0.1100	0.0650		523,899
		Ambulance	2,143,111,170	0.3240	0.3240		893,740	0.4040	0.4040			295,696,405	0.3960	0.3960		9,673,657
		Dispatch	2,143,111,170	0.0320	0.0320		893,740	0.0420	0.0420			295,696,405	0.0410	0.0410		969,710
		General Revenue	2,143,111,170	0.3630	0.3630		893,740	0.5080	0.5080			295,696,405	0.4880	0.4880		11,123,954
		Pension	2,143,111,170	0.0690	0.0690		893,740	0.0950	0.0950			295,696,405	0.0920	0.0920		2,110,057
		Debt Service	2,143,111,170	0.0610	0.0610		893,740	0.0610	0.0610			295,696,405	0.0610	0.0610		1,694,479
	Black Jack FPD	Ambulance	641,668,350	0.2610	0.2610		233,680	0.2970	0.2970			73,600,773	0.3000	0.3000		2,254,827
		Emergency Medical Service	641,668,350	0.2700	0.2700		233,680	0.2410	0.2410			73,600,773	0.3670	0.3670		2,481,286
		General Revenue	641,668,350	0.6750	0.6750		233,680	0.6800	0.6800			73,600,773	0.9230	0.9230		6,207,442
		NCCFA System	641,668,350	0.0340	0.0340		233,680	0.0460	0.0460			73,600,773	0.0460	0.0460		311,893
		Pension	641,668,350	0.2550	0.2550		233,680	0.2880	0.2880			73,600,773	0.3170	0.3170		2,288,581
	Monarch FPD	Debt Service	641,668,350	0.1480	0.1480		233,680	0.1480	0.1480			73,600,773	0.1480	0.1480		1,235,842
		Ambulance	2,182,364,030	0.2330	0.2330		1,414,790	0.2740	0.2740			775,138,859	0.2880	0.2880		8,951,850
		Dispatch	2,182,364,030	0.0380	0.0380		1,414,790	0.0400	0.0400			775,138,859	0.0420	0.0420		1,392,610
		General Revenue	2,182,364,030	0.5790	0.5790	B	1,414,790	0.4430	0.4430	B		775,138,859	0.6510	0.6510	B	20,554,327
		Pension	2,182,364,030	0.0710	0.0710		1,414,790	0.0820	0.0820			775,138,859	0.0870	0.0870		2,719,150
	Community FPD	Debt Service	2,182,364,030	0.0990	0.0710		1,414,790	0.0990	0.0710			775,138,859	0.0990	0.0710		2,451,672
		Ambulance	409,076,120	0.3250	0.3250		0	0.0000	0.0000			248,988,887	0.4110	0.4110		3,379,501
		Dispatch	409,076,120	0.0190	0.0190		0	0.0000	0.0000			248,988,887	0.0260	0.0260		204,061
		General Revenue	409,076,120	1.0112	1.0112		0	0.0000	0.0000			248,988,887	1.2341	1.2341		10,289,329
		Pension	409,076,120	0.1630	0.1630		0	0.0000	0.0000			248,988,887	0.2050	0.2050		1,690,551
	Creve Coeur FPD	Debt Service	409,076,120	0.2610	0.2210		0	0.2610	0.2210			248,988,887	0.2610	0.2210		1,908,107
		Ambulance	1,102,484,550	0.3020	0.3020		40	0.0000	0.0000			567,745,710	0.3850	0.3850		6,606,565
		Dispatch	1,102,484,550	0.0350	0.0350		40	0.0000	0.0000			567,745,710	0.0460	0.0460		776,943
		General Revenue	1,102,484,550	0.3890	0.3890		40	0.0000	0.0000			567,745,710	0.4930	0.4930		8,490,675
		Pension	1,102,484,550	0.1040	0.1040		40	0.0000	0.0000			567,745,710	0.1390	0.1390		2,325,480
	Fenton FPD	Debt Service	1,102,484,550	0.0910	0.0800		40	0.0910	0.0800			567,745,710	0.0910	0.0800		1,544,040
		Ambulance	700,037,660	0.2230	0.2230		159,270	0.2490	0.2490			485,956,282	0.2500	0.2500		3,487,971
		Dispatch	700,037,660	0.0380	0.0380		159,270	0.0440	0.0440			485,956,282	0.0410	0.0410		583,926
		General Revenue	700,037,660	0.7920	0.7920		159,270	0.9030	0.9030			485,956,282	0.8250	0.8250		11,684,927
		Pension	700,037,660	0.0740	0.0740		159,270	0.0810	0.0810			485,956,282	0.0840	0.0840		1,163,560
	Florissant Valley FPD	Debt Service	700,037,660	0.2280	0.1750		159,270	0.2280	0.1750			485,956,282	0.2280	0.1750		2,490,867
		Ambulance	808,928,170	0.2860	0.2860		206,770	0.3300	0.3300			199,497,694	0.3880	0.3880		3,840,063
		Dispatch	808,928,170	0.0200	0.0200		206,770	0.0300	0.0300			199,497,694	0.0260	0.0260		264,976
		General Revenue	808,928,170	0.7040	0.7040		206,770	1.0659	1.0659			199,497,694	0.9510	0.9510		9,433,958

Appendix VIII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
			Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
St. Louis	Florissant Valley FPD	Pension	808,928,170	0.0640	0.0640				199,497,694	0.0910	0.0910	170,862,534	0.1000	0.1000	870,327	
		Debt Service	808,928,170	0.2410	0.1982				199,497,694	0.2410	0.1982	170,862,534	0.2410	0.1982	2,337,760	
	Kinloch FPD	Ambulance	1,176,080	0.4000	0.4000			0 0.0000 0.0000	1,073,302	0.4000	0.4000	8,338,267	0.4000	0.4000	42,350	
		Dispatch	1,176,080	0.0000	0.0000			0 0.0000 0.0000	1,073,302	0.0000	0.0000	8,338,267	0.0000	0.0000	0	
		General Revenue	1,176,080	0.4980	0.4980			0 0.0000 0.0000	1,073,302	1.8930	1.8930	8,338,267	1.9266	1.9266	186,820	
	Lemay FPD	Debt Service	1,176,080	0.7310	0.7310			0 0.7310 0.7310	1,073,302	0.7310	0.7310	8,338,267	0.7310	0.7310	77,396	
		Ambulance	213,077,010	0.1370	0.1370			0 0.0000 0.0000	124,611,921	0.2310	0.2310	60,904,977	0.2050	0.2050	704,625	
		Central Alarm Fund	213,077,010	0.0330	0.0330			0 0.0000 0.0000	124,611,921	0.0480	0.0480	60,904,977	0.0480	0.0480	159,363	
		General Revenue	213,077,010	0.9800	0.9800	B		0 0.3500 0.0000	124,611,921	1.3090	1.3090	60,904,977	1.3400	1.3400	B 4,535,452	
	West County EMS & FPD	Pension	213,077,010	0.0640	0.0640			0 0.0000 0.0000	124,611,921	0.0970	0.0970	60,904,977	0.1000	0.1000	318,148	
		General Revenue	867,391,850	0.8670	0.8670	B		293,850 0.9580 0.9580	217,919,271	1.0130	1.0130	B 147,229,314	1.0900	1.0900	B 11,335,424	
		Debt Service	867,391,850	0.0000	0.0000			293,850 0.0000 0.0000	217,919,271	0.0000	0.0000	147,229,314	0.0000	0.0000	0	
	Maryland Heights FPD	Ambulance	352,960,740	0.1440	0.1440			8,730 0.0000 0.0000	387,131,467	0.3010	0.3010	220,721,522	0.3680	0.3680	2,485,784	
		Dispatch	352,960,740	0.0380	0.0380			8,730 0.0340 0.0340	387,131,467	0.0430	0.0430	220,721,522	0.0500	0.0500	410,956	
		General Revenue	352,960,740	1.0254	1.0254			8,730 0.6760 0.6760	387,131,467	1.0335	1.0335	220,721,522	1.1900	1.1900	10,246,908	
		Pension	352,960,740	0.0980	0.0980			8,730 0.0460 0.0460	387,131,467	0.1110	0.1110	220,721,522	0.1300	0.1300	1,062,560	
	Mehlville FPD	Debt Service	352,960,740	0.1800	0.1540			8,730 0.1800 0.1540	387,131,467	0.1800	0.1540	220,721,522	0.1800	0.1540	1,479,666	
		General Revenue	2,438,674,230	0.6300	0.6300			463,770 1.0999 1.0999	590,882,061	0.8790	0.8790	507,631,733	1.0120	1.0120	25,699,835	
	Metro North FPD	Pension	2,438,674,230	0.0240	0.0240			463,770 0.0590 0.0590	590,882,061	0.0330	0.0330	507,631,733	0.0560	0.0560	1,064,821	
		Dispatch	109,286,730	0.0330	0.0330			0 0.0000 0.0000	28,706,627	0.0390	0.0390	25,316,255	0.0500	0.0500	59,919	
		Emergency Medical Service	109,286,730	0.2620	0.2620			0 0.0000 0.0000	28,706,627	0.3090	0.3090	25,316,255	0.4000	0.4000	476,299	
		General Revenue	109,286,730	1.3206	1.3206			0 0.0000 0.0000	28,706,627	1.4622	1.4622	25,316,255	2.0000	2.0000	2,369,314	
		Pension	109,286,730	0.3120	0.3120			0 0.0000 0.0000	28,706,627	0.3120	0.3120	25,316,255	0.3490	0.3490	518,894	
	Northeast Ambulance & FPD	Debt Service	109,286,730	0.6970	0.4580			0 0.6970 0.4580	28,706,627	0.6970	0.4580	25,316,255	0.6970	0.4580	747,957	
		Ambulance	183,770,110	0.1950	0.1950			59,920 0.2880 0.2880	60,614,758	0.2320	0.2320	54,246,163	0.2900	0.2900	656,465	
		Dispatch	183,770,110	0.0340	0.0340			59,920 0.0500 0.0500	60,614,758	0.0410	0.0410	54,246,163	0.0400	0.0400	109,062	
		General Revenue	183,770,110	1.3604	1.3604			59,920 2.0337 2.0000	60,614,758	1.5149	1.5149	54,246,163	1.8658	1.8658	4,431,585	
		Pension	183,770,110	0.2160	0.2160	B		59,920 0.2500 0.2500	B 60,614,758	0.2270	0.2270	B 54,246,163	0.2500	0.2500	B 670,304	
	Pattonville FPD	Debt Service	183,770,110	0.6080	0.3890			59,920 0.6080 0.3890	60,614,758	0.6080	0.3890	54,246,163	0.6080	0.3890	1,161,908	
		Ambulance	202,803,750	0.5430	0.5430			246,370 0.7000 0.7000	600,422,502	0.6250	0.6250	216,576,345	0.7000	0.7000	6,371,624	
		Dispatch	202,803,750	0.0390	0.0390			246,370 0.0500 0.0500	600,422,502	0.0450	0.0450	216,576,345	0.0500	0.0500	457,694	
		General Revenue	202,803,750	0.9170	0.9170			246,370 0.5630 0.5630	600,422,502	1.0562	1.0562	216,576,345	1.1830	1.1830	10,764,857	
		Pension	202,803,750	0.1150	0.1150			246,370 0.1500 0.1500	600,422,502	0.1350	0.1350	216,576,345	0.1500	0.1500	1,369,029	
	North County Fire & Rescue FPD	Debt Service	202,803,750	0.3860	0.2340			246,370 0.3860 0.2340	600,422,502	0.3860	0.2340	216,576,345	0.3860	0.2340	2,386,916	
		Dispatch	204,968,670	0.0320	0.0320			28,470 0.0000 0.0000	54,120,566	0.0390	0.0390	51,435,685	0.0500	0.0500	112,415	
		Emergency Medical Service	204,968,670	0.2590	0.2590			28,470 0.3690 0.3690	54,120,566	0.3120	0.3120	51,435,685	0.4000	0.4000	905,573	
		General Revenue	204,968,670	1.2733	1.2733			28,470 1.4240 1.4240	54,120,566	1.5230	1.5230	51,435,685	1.9483	1.9483	4,436,648	
		Pension	204,968,670	0.2390	0.2390			28,470 0.3300 0.3300	54,120,566	0.2800	0.2800	51,435,685	0.3500	0.3500	821,532	
	Robertson FPD	Debt Service	204,968,670	0.6480	0.3900			28,470 0.6480 0.3900	54,120,566	0.6480	0.3900	51,435,685	0.6480	0.3900	1,211,158	
		Ambulance	56,021,600	0.1570	0.1570			306,050 0.6440 0.6440	268,423,390	0.6670	0.6670	178,899,530	0.7000	0.7000	3,132,606	
		Dispatch	56,021,600	0.0420	0.0420			306,050 0.0500 0.0500	268,423,390	0.0480	0.0480	178,899,530	0.0500	0.0500	241,975	
		General Revenue	56,021,600	1.1900	0.3600			306,050 1.1900 1.1900	268,423,390	1.1900	1.1900	178,899,530	1.1900	1.1900	5,528,462	
		Pension	56,021,600	0.1650	0.1650			306,050 0.2000 0.2000	268,423,390	0.1910	0.1910	178,899,530	0.2000	0.2000	963,536	

Appendix VIII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
			Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
St. Louis	Robertson FPD	Debt Service	56,021,600	0.3340	0.2660	306,050	0.3340	0.2660	268,423,390	0.3340	0.2660	178,899,530	0.3340	0.2660	1,339,710	
	Spanish Lake FPD	Dispatch	164,937,510	0.0330	0.0330	173,440	0.0500	0.0500	39,496,335	0.0400	0.0400	37,972,318	0.0500	0.0500	89,301	
		Emergency Medical Service	164,937,510	0.2980	0.2980	173,440	0.4000	0.4000	39,496,335	0.3100	0.3100	37,972,318	0.4000	0.4000	766,536	
		General Revenue	164,937,510	1.2735	1.2735	173,440	1.0366	1.0366	39,496,335	1.4807	1.4807	37,972,318	2.0000	2.0000	3,446,545	
		Pension	164,937,510	0.2950	0.2950	B 173,440	0.3480	0.3480	B 39,496,335	0.3170	0.3170	B 37,972,318	0.3500	0.3500	B 745,276	
		Debt Service	164,937,510	0.1900	0.1640	173,440	0.1900	0.1640	39,496,335	0.1900	0.1640	37,972,318	0.1900	0.1640	397,831	
	Valley Park FPD	Ambulance	253,751,410	0.1980	0.1980	137,460	0.2600	0.2600	82,085,747	0.2330	0.2330	67,475,651	0.3000	0.3000	896,472	
		Dispatch	253,751,410	0.0210	0.0210	137,460	0.0260	0.0260	82,085,747	0.0200	0.0200	67,475,651	0.0300	0.0300	89,984	
		General Revenue	253,751,410	1.0129	1.0129	137,460	1.1611	1.1611	82,085,747	1.1989	1.1989	67,475,651	1.3300	1.3300	4,453,396	
		Pension	253,751,410	0.0670	0.0670	137,460	0.0870	0.0870	82,085,747	0.0770	0.0770	67,475,651	0.1000	0.1000	300,815	
		Debt Service	253,751,410	0.3880	0.3000	137,460	0.3880	0.3000	82,085,747	0.3880	0.3000	67,475,651	0.3880	0.3000	1,210,350	
	Mid-County FPD St. Louis County	Ambulance	63,921,480	0.3310	0.3310	0	0.0000	0.0000	78,817,699	0.4350	0.4350	51,423,870	0.5500	0.5500	837,268	
		Dispatch	63,921,480	0.0180	0.0180	0	0.0000	0.0000	78,817,699	0.0240	0.0240	51,423,870	0.0300	0.0300	45,849	
		General Revenue	63,921,480	1.1987	1.1987	0	0.0000	0.0000	78,817,699	1.5809	1.5809	51,423,870	2.0000	2.0000	3,040,733	
		Pension	63,921,480	0.1500	0.1500	0	0.0000	0.0000	78,817,699	0.1980	0.1980	51,423,870	0.2500	0.2500	380,501	
		Debt Service	63,921,480	0.5520	0.3530	0	0.5520	0.3530	78,817,699	0.5520	0.3530	51,423,870	0.5520	0.3530	685,395	
	West Overland EMS & FPD	Ambulance	83,559,820	0.4450	0.4450	0	0.0000	0.0000	95,274,962	0.5250	0.5250	46,173,417	0.6500	0.6500	1,172,162	
		Dispatch	83,559,820	0.0340	0.0340	0	0.0000	0.0000	95,274,962	0.0400	0.0400	46,173,417	0.0500	0.0500	89,607	
		General Revenue	83,559,820	0.6950	0.6950	0	0.0000	0.0000	95,274,962	0.8130	0.8130	46,173,417	1.0100	1.0100	1,821,678	
		Pension	83,559,820	0.2060	0.2060	0	0.0000	0.0000	95,274,962	0.2420	0.2420	46,173,417	0.3000	0.3000	541,218	
		Debt Service	83,559,820	0.1940	0.1820	0	0.1940	0.1820	95,274,962	0.1940	0.1820	46,173,417	0.1940	0.1820	409,515	
	Black Creek Sewer District	General Revenue	1,259,511,860	0.0000	0.0000	0	0.0000	0.0000	798,233,789	0.0000	0.0000	215,239,585	0.0000	0.0000	0	
	Clayton Central Sewer District	General Revenue	120,029,880	0.0000	0.0000	0	0.0000	0.0000	450,902,139	0.0000	0.0000	54,871,328	0.0000	0.0000	0	
	Coldwater Creek Sewer District	General Revenue	1,509,376,340	0.0680	0.0680	36,420	0.0960	0.0960	687,950,857	0.0930	0.0930	609,157,814	0.1000	0.1000	2,275,363	
	Creve Coeur-Frontenac SwrD	General Revenue	535,796,040	0.0000	0.0000	0	0.0000	0.0000	259,193,939	0.0000	0.0000	81,939,053	0.0000	0.0000	0	
	Deer Creek Sewer District	General Revenue	4,171,779,560	0.0630	0.0630	305,380	0.0530	0.0530	1,485,797,051	0.0770	0.0770	621,656,306	0.0930	0.0930	4,350,587	
	Gravois Creek Sewer District	General Revenue	1,657,126,160	0.0560	0.0560	283,430	0.0650	0.0650	603,808,599	0.0730	0.0730	367,702,920	0.0860	0.0860	1,685,180	
	Loretta-Joplin Sewer District	General Revenue	39,898,450	0.0000	0.0000	0	0.0000	0.0000	3,352,448	0.0000	0.0000	7,206,926	0.0000	0.0000	0	
	Maline Creek Sewer District	General Revenue	533,658,860	0.0650	0.0650	98,810	0.1000	0.1000	333,406,020	0.0810	0.0810	207,494,832	0.1000	0.1000	824,531	
	Meramec River Basin Sewer District	General Revenue	3,415,914,650	0.0000	0.0000	934,220	0.0000	0.0000	1,157,057,702	0.0000	0.0000	700,258,079	0.0000	0.0000	0	
	Missouri River-Bonfils SwrD	General Revenue	199,880,850	0.0000	0.0000	102,330	0.0000	0.0000	633,987,743	0.0000	0.0000	318,382,577	0.0000	0.0000	0	
	Seminary Branch RDP Sewer District	General Revenue	380,073,930	0.0490	0.0490	0	0.0000	0.0000	75,322,170	0.0630	0.0630	64,862,831	0.0760	0.0760	282,985	
	Sugar Creek Sewer District	General Revenue	496,895,280	0.0420	0.0420	39,480	0.0000	0.0000	79,675,832	0.0930	0.0930	61,078,906	0.0690	0.0690	324,939	
	University City Branch RDP SwrD	General Revenue	861,948,740	0.0600	0.0600	40	0.0000	0.0000	413,496,389	0.0790	0.0790	250,590,648	0.0940	0.0940	1,079,386	
	Watkins Creek Sewer District	General Revenue	147,463,320	0.0000	0.0000	8,510	0.0000	0.0000	45,525,991	0.0000	0.0000	35,005,685	0.0000	0.0000	0	
	Wellston Sewer District	General Revenue	21,452,310	0.0000	0.0000	0	0.0000	0.0000	21,783,571	0.0000	0.0000	13,497,769	0.0000	0.0000	0	
	Hancock Street Light District	General Revenue	87,832,000	0.0980	0.0980	0	0.0000	0.0000	94,967,400	0.1990	0.1990	28,778,950	0.1700	0.1700	323,984	
	Wheaton Cook Lyndhurst SLD	General Revenue	8,277,280	0.1150	0.1150	0	0.0000	0.0000	3,059,460	0.1290	0.1290	2,195,890	0.2000	0.2000	17,858	
	Castle Point Street Light District	General Revenue	10,870,390	0.1230	0.1230	0	0.0000	0.0000	405,410	0.1420	0.1420	1,984,670	0.1850	0.1850	17,619	
	Glasgow Village SLD	General Revenue	20,374,000	0.1440	0.1440	0	0.0000	0.0000	601,090	0.1570	0.1570	3,370,790	0.2200	0.2200	37,699	
	Clayton SBD	General Revenue	93,864,440	0.0800	0.0820	C 0	0.0000	0.0000	446,169,870	0.1190	0.1240	C 0	0.0000	0.0000	630,220	
	Maplewood SBD	General Revenue	879,590	0.0730	0.0730	0	0.0000	0.0000	26,579,710	0.2200	0.2200	0	0.0000	0.0000	59,117	
	University City SBD 57	General Revenue	2,468,160	0.2740	0.2740	0	0.0000	0.0000	12,066,360	0.3760	0.3760	0	0.0000	0.0000	52,133	



Appendix VIII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration						
			Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year					
St. Louis	Webster Groves-Old Webster SBD	General Revenue	3,050,600	0.1910	0.1910		0	0.0000	0.0000		22,271,410	0.1900	0.1900		0	0.0000	0.0000	48,143			
	Webster Groves-Old Orchard SBD	General Revenue	2,082,050	0.3480	0.3480		0	0.0000	0.0000		11,794,240	0.2770	0.2770		0	0.0000	0.0000	39,916			
	Kirkwood SBD	General Revenue	0	0.0000	0.0000		0	0.0000	0.0000		56,922,060	0.2900	0.2900		0	0.0000	0.0000	165,074			
	Jennings SBD	General Revenue	51,810	0.2930	0.2930		0	0.0000	0.0000		4,168,370	0.3260	0.3260		0	0.0000	0.0000	13,741			
	Parkview Gardens SBD 39	General Revenue	25,788,020	0.3520	0.3520		0	0.0000	0.0000		4,762,740	0.5760	0.5760		0	0.0000	0.0000	118,207			
	Crossroads SBD	General Revenue	0	0.0000	0.0000		0	0.0000	0.0000		6,989,140	0.2610	0.2610		0	0.0000	0.0000	18,242			
	Wildhorse Village SBD	General Revenue	16,738,160	0.8500	0.6000	A	0	0.8500	0.0000	A	3,070,150	0.8500	0.6000	A	0	0.0000	0.0000	118,850			
	Robinwood West CID	General Revenue	24,289,480	0.5120	0.5120		0	0.0000	0.0000		80,350	0.0000	0.0000		0	0.0000	0.0000	124,362			
	Crestwood Point CID	Debt Service	0	4.7820	3.0000		0	4.7820	3.0000		1,952,000	4.7820	3.0000		0	4.7820	3.0000	58,560			
	Crossings CID	General Revenue	2,095,070	1.6991	1.6991		0	0.0000	0.0000		4,900,210	1.8575	1.8575		0	0.0000	0.0000	126,618	2047		
	Hazelwood R-I School District	Operating Funds-Schools	1,398,550,080	3.8457	3.8457	D	929,470	5.3829	5.3829	D	642,192,220	5.0325	5.0325	D	533,572,900	5.4050	5.4050	D	114,992,010		
		Debt Service	1,398,550,080	1.5425	1.2400		929,470	1.5425	1.2400		642,192,220	1.5425	1.2400		533,572,900	1.5425	1.2400		31,933,034		
	Ferguson-Florissant R-II SD	Operating Funds-Schools	642,620,310	3.6233	3.6233	D	23,740	4.2628	4.2628	D	361,543,860	5.0263	5.0263	D	384,971,480	5.2400	5.2400	D	61,629,859		
		Debt Service	642,620,310	0.2880	0.2670		23,740	0.2880	0.2670		361,543,860	0.2880	0.2670		384,971,480	0.2880	0.2670		3,709,055		
	Pattonville R-III School District	Operating Funds-Schools	657,282,910	3.5548	3.3359		177,060	5.1072	4.8883		862,383,400	4.5137	4.2948		385,841,120	5.1072	4.8883		77,833,669		
		Debt Service	657,282,910	0.7750	0.4900		177,060	0.7750	0.4900		862,383,400	0.7750	0.4900		385,841,120	0.7750	0.4900		9,337,854		
	Kirkwood R-VII School District	Operating Funds-Schools	1,510,765,960	3.1686	3.2037	CD	306,860	1.1093	1.1233	CD	331,874,580	4.9695	4.9358	D	201,334,300	4.7795	4.7795	D	74,407,295		
		Operating Funds-Temp	1,510,765,960	0.1430	0.0000	C	306,860	0.0420	0.0000		331,874,580	0.1670	0.0000	C	201,334,300	0.2000	0.0000		0	2024	
		Debt Service	1,510,765,960	0.2700	0.2700		306,860	0.2700	0.2700		331,874,580	0.2700	0.2700		201,334,300	0.2700	0.2700		5,519,561		
	Lindbergh R-VIII School District	Operating Funds-Schools	1,255,429,350	2.7500	2.7500	D	287,890	3.1422	3.1422	D	434,651,510	3.3907	3.4103	CD	248,476,360	3.6944	3.6944	D	58,535,984		
		Debt Service	1,255,429,350	0.8380	0.8330		287,890	0.8380	0.8330		434,651,510	0.8380	0.8330		248,476,360	0.8380	0.8330		16,150,579		
	Mehlville R-IX School District	Operating Funds-Schools	1,839,061,130	3.6414	3.6414	D	219,300	4.5600	4.5600	D	368,110,150	4.0595	4.0595	D	394,111,430	4.6561	4.6561	D	100,271,226		
		Operating Funds-Temp	1,839,061,130	0.0300	0.0300		219,300	0.0360	0.0360		368,110,150	0.0380	0.0380		394,111,430	0.0400	0.0400		849,324	2025	
		Debt Service	1,839,061,130	0.1200	0.1200		219,300	0.1200	0.1200		368,110,150	0.1200	0.1200		394,111,430	0.1200	0.1200		3,121,802		
	Parkway C-2 School District	Operating Funds-Schools	4,249,674,350	3.0288	2.8754	D	797,310	4.0860	4.1422	CD	1,366,055,220	4.4126	4.7007	CD	824,490,700	3.7709	3.7709	D	217,533,040		
		Debt Service	4,249,674,350	0.4900	0.4900		797,310	0.4900	0.4900		1,366,055,220	0.4900	0.4900		824,490,700	0.4900	0.4900		31,560,986		
	Affton 101 School District	Operating Funds-Schools	433,389,300	4.0830	4.0830	D		0	0.0000	0.0000	D	92,239,710	4.9235	4.9235	D	88,939,670	5.6669	5.6669	D	27,276,829	
		Debt Service	433,389,300	0.5980	0.4900			0	0.5980	0.4900		92,239,710	0.5980	0.4900		88,939,670	0.5980	0.4900		3,011,387	
	Bayless School District	Operating Funds-Schools	183,053,850	3.0931	3.0931	D		0	0.0000	0.0000	D	23,620,210	3.2252	3.2252	D	39,674,720	5.3231	5.3231	D	8,535,763	
		Debt Service	183,053,850	0.6430	0.6320			0	0.6430	0.6320		23,620,210	0.6430	0.6320		39,674,720	0.6430	0.6320		1,556,924	
	Brentwood School District	Operating Funds-Schools	246,397,690	3.2388	3.1462			0	0.0000	0.0000		163,106,370	4.1697	4.1655	C	57,593,750	4.0999	4.0073		16,854,314	
		Debt Service	246,397,690	1.0296	0.8990			0	1.0296	0.8990		163,106,370	1.0296	0.8990		57,593,750	1.0296	0.8990		4,199,209	
	Clayton School District	Operating Funds-Schools	816,530,320	3.3394	3.3394	D		0	0.0000	0.0000	D	587,630,410	4.1354	4.2654	CD	132,664,500	3.9337	3.9337	D	57,550,625	
		Debt Service	816,530,320	0.5140	0.5110			0	0.5140	0.5110		587,630,410	0.5140	0.5110		132,664,500	0.5140	0.5110		7,853,177	
	Hancock Place School District	Operating Funds-Schools	86,614,760	2.8962	2.8962	D		0	0.0000	0.0000	D	94,480,860	4.3000	4.3000	D	28,540,650	4.3000	4.3000	D	7,798,462	
		Debt Service	86,614,760	1.3193	1.2200			0	1.3193	1.2200		94,480,860	1.3193	1.2200		28,540,650	1.3193	1.2200		2,557,562	
	Jennings School District	Operating Funds-Schools	88,500,250	4.0391	4.0391	D		0	0.0000	0.0000	D	29,880,140	5.0423	5.0423	D	26,348,400	4.8034	4.8034	D	6,346,879	
		Debt Service	88,500,250	1.7774	0.9900			0	1.7774	0.9900		29,880,140	1.7774	0.9900		26,348,400	1.7774	0.9900		1,432,814	
	Ladue School District	Operating Funds-Schools	1,710,094,390	2.7500	2.7500	D	37,940	2.7500	2.7500	D	303,154,970	3.1654	3.1654	D	217,191,910	3.2400	3.2400	D	63,661,724		
		Debt Service	1,710,094,390	1.6017	0.8600		37,940	1.6017	0.8600		303,154,970	1.6017	0.8600		217,191,910	1.6017	0.8600		19,182,121		
	Maplewood-Richmond Heights SD	Operating Funds-Schools	294,110,720	3.4788	3.5173	CD		0	0.0000	0.0000	D	106,027,080	3.9764	3.9767	CD	57,015,690	5.4658	5.4658	D	17,677,499	
		Debt Service	294,110,720	1.3500	1.3500			0	1.3500	1.3500		106,027,080	1.3500	1.3500		57,015,690	1.3500	1.3500		6,171,573	
	Normandy School District	Operating Funds-Schools	233,147,080	3.1130	2.7664	E	59,920	4.6600	4.3134	E	101,986,100	3.7257	3.3791	E	87,237,510	4.6600	4.3134	E	13,661,481		

Appendix VIII  
2024 Property Tax Rates  
Listing of 2024 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
			Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
St. Louis	Normandy School District	Debt Service	233,147,080	2.0138	1.8000	59,920	2.0138	1.8000	101,986,100	2.0138	1.8000	87,237,510	2.0138	1.8000	7,603,751	
	Ritenour School District	Operating Funds-Schools	395,754,450	3.3920	3.3951	CD	0	0.0000	0.0000	D	243,909,530	3.9466	4.0196	CD	32,349,956	
		Debt Service	395,754,450	0.9930	0.8400		0	0.9930	0.8400		243,909,530	0.9930	0.8400		7,112,621	
	Riverview Gardens School District	Operating Funds-Schools	230,320,800	4.5384	4.5384	D	11,530	5.8609	5.8609	D	39,392,220	5.1254	5.1254	D	15,428,027	
		Debt Service	230,320,800	1.6233	1.1392		11,530	1.6233	1.1392		39,392,220	1.6233	1.1392		3,656,447	
	University City School District	Operating Funds-Schools	724,154,270	3.3340	3.3391	CD	0	0.0000	0.0000	D	88,872,410	4.1596	4.2006	CD	33,534,984	
		Debt Service	724,154,270	0.9770	0.7380		0	0.9770	0.7380		88,872,410	0.9770	0.7380		6,800,678	
	Valley Park School District	Operating Funds-Schools	155,234,590	3.2555	3.2555	D	3,780	1.9312	1.9312	D	54,208,950	4.3078	4.3078	D	9,529,373	
		Debt Service	155,234,590	1.3194	0.9410		3,780	1.3194	0.9410		54,208,950	1.3194	0.9410		2,404,047	
	Webster Groves School District	Operating Funds-Schools	919,215,620	3.4085	3.4113	CD	0	0.0000	0.0000	D	136,949,370	3.9578	4.2224	CD	44,691,698	
		Debt Service	919,215,620	0.7770	0.5699		0	0.7770	0.5699		136,949,370	0.7770	0.5699		6,810,394	
	St. Louis County	Developmental Dis. Board	21,556,666,730	0.0640	0.0640		5,917,690	0.0820	0.0820		7,855,704,994	0.0810	0.0810		24,840,663	
		General Revenue	21,556,666,730	0.1990	0.1630		5,917,690	0.3140	0.1470		7,855,704,994	0.2600	0.1890		61,580,484	
		Health	21,556,666,730	0.1700	0.1000		5,917,690	0.2690	0.0880		7,855,704,994	0.2240	0.1180		38,106,042	
		Parks & Recreation	21,556,666,730	0.0490	0.0360		5,917,690	0.0630	0.0320		7,855,704,994	0.0640	0.0420		13,659,702	
		Road & Bridge	21,556,666,730	0.1270	0.0750		5,917,690	0.1610	0.0660		7,855,704,994	0.1640	0.0880		28,540,252	
		Debt Service	21,556,666,730	0.0050	0.0050		5,917,690	0.0050	0.0050		7,855,704,994	0.0050	0.0050		1,730,715	

Legend: Total \$ 1,891,449,946

- A A new voter approved tax rate, newly formed district, or a levy voted to replace an expired levy.
- B A voter approved increase or decrease to an existing levy.
- C Levy includes a recoupment rate authorized by state law.
- D School district has a full Proposition C (sales tax) waiver allowing the district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
- E School district has a partial Proposition C (sales tax) waiver allowing the district to waive a portion of its required Proposition C reduction to the extent necessary to collect \$2.7500 or the amount stated on the ballot.

Notes:  
This Appendix contains levy information for political subdivisions wholly in St. Louis County and the City of Gladstone in Clay County. Previous legislation required taxing authorities wholly in St. Louis County and allowed the City of Gladstone in Clay County to calculate a separate tax rate on each subclass of property. Taxing authorities partially in St. Louis County, whether the primary county is St. Louis County or another county, are required to levy a single rate on all property when one or more counties opted in and one or more counties opted out of the provisions requiring the multi-rate calculation. See Appendix VII for a listing of taxing authorities that calculated a single tax rate to apply to all property.

All rates in the levied column represent the rate extended and certified to the State Auditor's Office by both the taxing authority and the county or counties in which the tax rate is levied.

The Assessed Value column presents only the assessed valuation the property tax is levied against.

The revenue shown is computed by dividing the assessed valuation by 100 and multiplying the quotient by the tax rate levied.

Acronyms:	
CID	Community Improvement District
EMS	Emergency Medical Services
FPD	Fire Protection District
PLD	Public Library District
RDP	River Des Peres
SBD	Special Business District
SLD	Street Light District
SD	School District
SwrD	Sewer District



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Linn County, Missouri

The Office of the State Auditor contracted for an audit of Linn County's financial statements for the year ended December 31, 2023, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "S. Fitzpatrick". The signature is stylized with a large, flowing "F" and a cursive "S".

Scott Fitzpatrick  
State Auditor

December 2024  
Report No. 2024-106



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

---

### Recommendations in the contracted audit of Linn County

2023-001	The Public Administrator correct the financial data for 2023 in the accounting system, and implement procedures to ensure that ward financial data is accurately reported going forward.
Absence of Proper Investment Policy	The county adopt an investment policy that meets the requirements of state statutes.

ANNUAL FINANCIAL REPORT

**LINN COUNTY, MISSOURI**

For the Year Ended  
December 31, 2023

LINN COUNTY, MISSOURI  
TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
List of Elected Officials 2023	i
FINANCIAL SECTION	
Independent Auditor's Report	ii
BASIC FINANCIAL STATEMENTS:	
Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis	10
Notes to the Financial Statements	11
COMPLIANCE SECTION	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	18
Independent Auditor's Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	20
Schedule of Expenditures of Federal Awards	23
Notes to the Schedule of Expenditures of Federal Awards	24
Schedule of Findings and Questioned Costs	25
Management's Response to Auditor's Findings	28
<ul style="list-style-type: none"><li>• Summary Schedule of Prior Audit Findings</li><li>• Corrective Action Plan</li></ul>	

## **INTRODUCTORY SECTION**

LINN COUNTY, MISSOURI  
List of Elected Officials 2023

*County Commission*

Presiding Commissioner – Dick King  
Commissioner, District 1 – Glen Murrain  
Commissioner, District 2 – Josh Muck

*Other Elected Officials*

Assessor – Brittanie Palmer  
Circuit Clerk – Amber Boley  
Collector/Treasurer – Renee McKenzie  
County Clerk – Suzan Stephenson  
Coroner – Kjersten Parn  
Prosecuting Attorney – Tracy L. Carlson  
Public Administrator – Lana Kilmer  
Recorder – Jennifer Shoop-Baker  
Sheriff – Jeff Henke



## **FINANCIAL SECTION**

## **McBRIDE, LOCK & ASSOCIATES, LLC**

---

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Linn County, Missouri

#### **Report on the Audit of the Financial Statements**

##### ***Opinion***

We have audited the accompanying financial statements of Linn County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements.

##### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Linn County, Missouri, as of December 31, 2023, and their respective cash receipts and disbursements, and budgetary results for the year then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri law as described in Note 1.

##### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Linn County, Missouri, as of December 31, 2023, or the changes in financial position thereof for the year then ended.

##### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Linn County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1, the financial statements are prepared by Linn County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Linn County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the

financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Linn County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Linn County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2024, on our consideration of Linn County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Linn County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Linn County, Missouri's internal control over financial reporting and compliance.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
November 4, 2024

LINN COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

Fund	Cash and Cash Equivalents January 1	Receipts	Disbursements	Cash and Cash Equivalents December 31
General Revenue	\$ 461,387	\$ 2,752,883	\$ 1,955,039	\$ 1,259,231
Special Road and Bridge	2,937,922	2,154,682	1,580,954	3,511,650
Assessment	512,016	331,752	180,088	663,680
Special Election	79,282	8,922	9,244	78,960
Check Collection	5,239	190	1,520	3,909
Sheriff Training	1,918	6,420	12	8,326
Prosecuting Attorney Training	8,554	5,961	2,241	12,274
Recorder	47,324	10,892	1,400	56,816
Shelter of Victims	1,395	335	-	1,730
Juvenile Office Grant	2,185	74,948	85,584	(8,451)
Tax Maintenance	14,118	21,588	15,891	19,815
Drug Court	24,067	278,005	283,041	19,031
Miscellaneous Grant	2,133,141	106,256	509,378	1,730,019
Child Support	(10,123)	-	-	(10,123)
Sheriff Deputy Salary Supplement	(109)	12,531	11,628	794
Medical Insurance	30,903	271,446	296,478	5,871
County Law Enforcement Restitution	33,355	12,298	19,658	25,995
Sheriff's Revolving	1,747	1,801	1,349	2,199
Law Enforcement Sales Tax	27,254	395,751	332,917	90,088
Senior Citizens' Services Board	14,893	97,103	91,667	20,329
Total	<u>\$ 6,326,468</u>	<u>\$ 6,543,764</u>	<u>\$ 5,378,089</u>	<u>\$ 7,492,143</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

LINN COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

		GENERAL REVENUE FUND	
		Budget	Actual
RECEIPTS			
Property taxes	\$	186,500	\$ 196,572
Sales taxes		1,165,000	1,352,751
Intergovernmental		251,550	378,712
Charges for services		476,750	544,030
Interest		10,000	69,194
Other		48,941	136,421
Transfers in		85,000	75,203
Total Receipts	\$	<u>2,223,741</u>	<u>\$ 2,752,883</u>
DISBURSEMENTS			
County Commission	\$	160,170	\$ 92,351
County Clerk		115,616	104,529
Elections		96,800	32,461
Buildings and grounds		134,430	96,765
Employee fringe benefits		104,000	59,996
Collector/Treasurer		76,650	71,978
Recorder of Deeds		88,700	86,345
Circuit Court		45,500	28,570
Court Administration		90,800	43,766
Public Administrator		32,300	44,618
Sheriff		301,962	321,003
Jail		200,000	185,636
Prosecuting Attorney		205,439	184,740
Juvenile Officer		130,400	103,892
Coroner		33,650	29,009
Other County government		319,424	341,122
Public health and welfare		4,000	-
Transfers out		227,000	128,258
Emergency fund		300,000	-
Total Disbursements	\$	<u>2,666,841</u>	<u>\$ 1,955,039</u>
RECEIPTS OVER (UNDER)			
DISBURSEMENTS	\$	(443,100)	\$ 797,844
CASH AND CASH EQUIVALENTS, JANUARY 1		<u>461,387</u>	<u>461,387</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$	<u><u>18,287</u></u>	<u><u>\$ 1,259,231</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LINN COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	SPECIAL ROAD AND BRIDGE FUND		ASSESSMENT FUND		SPECIAL ELECTION FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ 80,000	\$ 96,563	\$ -	\$ -	\$ -	\$ -
Sales taxes	800,000	865,248	-	-	-	-
Intergovernmental	648,072	1,013,074	36,500	36,848	4,500	3,814
Charges for services	-	-	200,000	254,579	7,000	1,332
Interest	20,000	168,636	2,700	31,680	500	3,776
Other	1,000	11,161	15,000	8,645	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 1,549,072</u>	<u>\$ 2,154,682</u>	<u>\$ 254,200</u>	<u>\$ 331,752</u>	<u>\$ 12,000</u>	<u>\$ 8,922</u>
DISBURSEMENTS						
Salaries	\$ 185,000	\$ 174,595	\$ 130,500	\$ 92,314	\$ -	\$ -
Employee fringe benefits	73,500	21,988	18,500	9,871	-	-
Materials and supplies	323,450	100,810	14,000	13,737	-	-
Services and other	1,111,482	797,868	21,000	24,823	10,000	-
Capital outlay	145,750	153,215	28,000	31,714	25,000	9,244
Construction	709,450	228,164	-	-	-	-
Transfers out	100,000	104,314	42,500	7,629	-	-
Total Disbursements	<u>\$ 2,648,632</u>	<u>\$ 1,580,954</u>	<u>\$ 254,500</u>	<u>\$ 180,088</u>	<u>\$ 35,000</u>	<u>\$ 9,244</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (1,099,560)</u>	<u>\$ 573,728</u>	<u>\$ (300)</u>	<u>\$ 151,664</u>	<u>\$ (23,000)</u>	<u>\$ (322)</u>
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>2,937,922</u>	<u>2,937,922</u>	<u>512,016</u>	<u>512,016</u>	<u>79,282</u>	<u>79,282</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 1,838,362</u></u>	<u><u>\$ 3,511,650</u></u>	<u><u>\$ 511,716</u></u>	<u><u>\$ 663,680</u></u>	<u><u>\$ 56,282</u></u>	<u><u>\$ 78,960</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LINN COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	CHECK COLLECTION FUND		SHERIFF TRAINING FUND		PROSECUTING ATTORNEY TRAINING FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	2,000	190	8,000	6,420	4,000	5,961
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 2,000</u>	<u>\$ 190</u>	<u>\$ 8,000</u>	<u>\$ 6,420</u>	<u>\$ 4,000</u>	<u>\$ 5,961</u>
DISBURSEMENTS						
Salaries	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	300	-	-	-	-	-
Materials and supplies	2,000	1,500	-	-	-	-
Services and other	25	20	8,000	12	4,000	2,241
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,325</u>	<u>\$ 1,520</u>	<u>\$ 8,000</u>	<u>\$ 12</u>	<u>\$ 4,000</u>	<u>\$ 2,241</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,325)	\$ (1,330)	\$ -	\$ 6,408	\$ -	\$ 3,720
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>5,239</u>	<u>5,239</u>	<u>1,918</u>	<u>1,918</u>	<u>8,554</u>	<u>8,554</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 1,914</u>	<u>\$ 3,909</u>	<u>\$ 1,918</u>	<u>\$ 8,326</u>	<u>\$ 8,554</u>	<u>\$ 12,274</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.



LINN COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	RECORDER FUND		SHELTER OF VICTIMS FUND		JUVENILE OFFICE GRANT FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	94,000	74,948
Charges for services	7,000	7,117	300	335	-	-
Interest	200	3,775	-	-	-	-
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 7,200</u>	<u>\$ 10,892</u>	<u>\$ 300</u>	<u>\$ 335</u>	<u>\$ 94,000</u>	<u>\$ 74,948</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	5,000	-	-	-	-	-
Services and other	15,000	1,400	500	-	94,000	85,584
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 20,000</u>	<u>\$ 1,400</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 94,000</u>	<u>\$ 85,584</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (12,800)	\$ 9,492	\$ (200)	\$ 335	\$ -	\$ (10,636)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>47,324</u>	<u>47,324</u>	<u>1,395</u>	<u>1,395</u>	<u>2,185</u>	<u>2,185</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 34,524</u>	<u>\$ 56,816</u>	<u>\$ 1,195</u>	<u>\$ 1,730</u>	<u>\$ 2,185</u>	<u>\$ (8,451)</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LINN COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	TAX MAINTENANCE FUND		DRUG COURT FUND		MISCELLANEOUS GRANT FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	700,000	271,330	-	10,000
Charges for services	26,000	21,588	15,000	6,595	-	-
Interest	225	-	-	-	25,000	96,256
Other	-	-	13,800	80	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 26,225</u>	<u>\$ 21,588</u>	<u>\$ 728,800</u>	<u>\$ 278,005</u>	<u>\$ 25,000</u>	<u>\$ 106,256</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ 100,000	\$ 66,176	\$ -	\$ -
Employee fringe benefits	-	-	3,800	2,327	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	25,000	15,891	625,000	214,538	2,000,000	459,378
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	50,000
Total Disbursements	<u>\$ 25,000</u>	<u>\$ 15,891</u>	<u>\$ 728,800</u>	<u>\$ 283,041</u>	<u>\$ 2,000,000</u>	<u>\$ 509,378</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,225	\$ 5,697	\$ -	\$ (5,036)	\$ (1,975,000)	\$ (403,122)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>14,118</u>	<u>14,118</u>	<u>24,067</u>	<u>24,067</u>	<u>2,133,141</u>	<u>2,133,141</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 15,343</u>	<u>\$ 19,815</u>	<u>\$ 24,067</u>	<u>\$ 19,031</u>	<u>\$ 158,141</u>	<u>\$ 1,730,019</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LINN COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	CHILD SUPPORT FUND		SHERIFF DEPUTY SALARY SUPPLEMENT FUND		MEDICAL INSURANCE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	35,000	7,427	-	-
Charges for services	-	-	5,000	5,104	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	32,701
Transfers in	-	-	-	-	275,000	238,745
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 12,531</u>	<u>\$ 275,000</u>	<u>\$ 271,446</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ 10,000	\$ 6,700	\$ -	\$ -
Employee fringe benefits	-	-	1,000	-	275,000	296,478
Materials and supplies	-	-	-	-	-	-
Services and other	-	-	8,000	4,928	-	-
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,000</u>	<u>\$ 11,628</u>	<u>\$ 275,000</u>	<u>\$ 296,478</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ 21,000	\$ 903	\$ -	\$ (25,032)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>(10,123)</u>	<u>(10,123)</u>	<u>(109)</u>	<u>(109)</u>	<u>30,903</u>	<u>30,903</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ (10,123)</u>	<u>\$ (10,123)</u>	<u>\$ 20,891</u>	<u>\$ 794</u>	<u>\$ 30,903</u>	<u>\$ 5,871</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LINN COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	COUNTY LAW ENFORCEMENT RESTITUTION FUND		SHERIFF'S REVOLVING FUND		LAW ENFORCEMENT SALES TAX FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	334,000	391,513
Intergovernmental	-	-	-	-	-	-
Charges for services	15,000	12,298	8,000	1,801	-	-
Interest	-	-	-	-	-	4,238
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 15,000</u>	<u>\$ 12,298</u>	<u>\$ 8,000</u>	<u>\$ 1,801</u>	<u>\$ 334,000</u>	<u>\$ 395,751</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 303,108	\$ 288,395
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	10,000	19,658	4,000	1,254	-	-
Services and other	5,000	-	4,000	95	-	20,775
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	30,892	23,747
Total Disbursements	<u>\$ 15,000</u>	<u>\$ 19,658</u>	<u>\$ 8,000</u>	<u>\$ 1,349</u>	<u>\$ 334,000</u>	<u>\$ 332,917</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (7,360)	\$ -	\$ 452	\$ -	\$ 62,834
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>33,355</u>	<u>33,355</u>	<u>1,747</u>	<u>1,747</u>	<u>27,254</u>	<u>27,254</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 33,355</u></u>	<u><u>\$ 25,995</u></u>	<u><u>\$ 1,747</u></u>	<u><u>\$ 2,199</u></u>	<u><u>\$ 27,254</u></u>	<u><u>\$ 90,088</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LINN COUNTY, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

		SENIOR CITIZENS' SERVICES BOARD FUND	
		Budget	Actual
RECEIPTS			
Property taxes	\$	86,000	\$ 97,097
Sales taxes		-	-
Intergovernmental		-	-
Charges for services		-	-
Interest		10	6
Other		-	-
Transfers in		-	-
Total Receipts	\$	86,010	\$ 97,103
DISBURSEMENTS			
Salaries	\$	-	\$ -
Employee fringe benefits		-	-
Materials and supplies		-	-
Services and other		86,010	91,667
Capital outlay		-	-
Construction		-	-
Transfers out		-	-
Total Disbursements	\$	86,010	\$ 91,667
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$	-	\$ 5,436
CASH AND CASH EQUIVALENTS, JANUARY 1		14,893	14,893
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$	14,893	\$ 20,329

The accompanying Notes to the Financial Statements are an integral part of these statements.

LINN COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

Fund/Account	Cash and Cash Equivalents January 1	Receipts	Disbursements	Cash and Cash Equivalents December 31
Treasurer Unclaimed Fees	\$ 647	\$ 96	\$ 45	\$ 698
Treasurer Tax Sales Surplus	42,892	6,372	37,401	11,863
Treasurer Fines	-	261,599	261,599	-
Treasurer CERF	-	110,090	110,090	-
County Clerk Cemetery Savings	1,583	4	-	1,587
Collector	10,348,718	14,139,632	14,395,823	10,092,527
Collector Protested Tax	5	902	-	907
Recorder	-	77,614	77,614	-
Prosecuting Attorney Escrow	11,137	10,847	3,805	18,179
Prosecuting Attorney	-	377	242	135
Sheriff	6,030	68,240	72,629	1,641
Public Administrator	60,378	1,221,652	512,992	769,038
Total	<u>\$ 10,471,390</u>	<u>\$ 15,897,425</u>	<u>\$ 15,472,240</u>	<u>\$ 10,896,575</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

LINN COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Linn County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are nine elected Constitutional Officers: Assessor, Circuit Clerk, Collector/Treasurer, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder and Sheriff.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Linn County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control. The Linn County Senate Bill 40 Board is separately audited by an independent certified public accountant and is therefore not included in this report in accordance with the regulatory basis of accounting.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. The County budgeted for a negative ending fund balance for the Child Support Fund.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the Medical Insurance, County Law Enforcement Restitution, and Senior Citizens' Services Board Funds.



- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied in October and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2023 for purposes of taxation were:

Real Estate	\$ 101,041,370
Personal Property	61,900,334
Railroad and Utilities	<u>34,417,539</u>
Total	<u>\$ 197,359,243</u>

For calendar year 2023, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

General Revenue	\$ 0.0725
Senior Citizens' Services Board	0.0486

In addition to the levies above, the Special Road & Bridge Fund receives a portion of the funds collected for township Road & Bridge levies within the County.

F. Cash Deposits and Cash Equivalents

Deposits and cash equivalents are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest-bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash equivalent balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND CASH EQUIVALENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Cash Equivalents" caption. Cash and cash equivalents include deposits and short-term investments with maturities that are less than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2023, the County had the following cash and cash equivalent balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 7,492,143	\$ 7,682,360	\$ 270,328
Cash and Cash Equivalents - Fiduciary Funds	10,896,575	7,685,924	539,986

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2023 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name, except for \$229,052 held by the Public Administrator for one ward in one bank in excess of \$250,000.

## 3. COUNTY EMPLOYEES' RETIREMENT PLANS

### A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

#### 1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

## 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](http://www.mocerf.org).

## 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2023, the County collected and remitted to CERF employee withholdings and fees collected of \$110,090.

## B. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,366 for the year ended December 31, 2023.

## 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

## 5. CLAIMS, COMMITMENT AND CONTINGENCIES

### A. Compensated Absences

The County provides employees with up to four weeks of paid vacation based upon the number of years of continuous service. Upon termination from county employment, an employee is reimbursed for unused vacation if vested and overtime if applicable. The County provides employees with up to a maximum of twenty days of sick leave, to accrue at 4 hours per month for full-time employees. Unused sick time is not reimbursed.

#### B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

### 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

### 7. LONG-TERM DEBT

In 2019, the County entered into a lease purchase agreement in the amount of \$84,746 for the purchase of Motorola Radio Equipment. The agreement calls for sixty monthly payments of \$1,542 and carries a 3.5% interest rate.

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 16,665	\$ 297	\$ 16,962

The following schedule shows changes in long-term debt during the year ended December 31, 2023:

Description	Balance 12/31/2022	Additions	Payments	Balance 12/31/2023	Interest Paid
Motorola Radio Equipment	\$ 34,248	\$ -	\$ (17,583)	\$ 16,665	\$ 921

#### 8. OPERATING LEASES

At December 31, 2023, the County Clerk has a non-cancellable 60-month leases for a copier with a monthly payment of \$148 and 15-year lease for a radio antenna site with an annual payment of \$100. The County also has four equity lease agreements for Sheriff vehicles, three of which have 36 month terms and one of which has a 60 month term. Future minimum payments under operating leases are below:

Fiscal Year Ending December 31,	Amount
2024	\$ 68,788
2025	68,788
2026	54,696
2027	12,613
2028	12,317
2029-2033	500
2034-2038	500

#### 9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through November 4, 2024, the date the financial statements were available to be issued.

## **COMPLIANCE SECTION**

## **McBRIDE, LOCK & ASSOCIATES, LLC**

**CERTIFIED PUBLIC ACCOUNTANTS**

---

### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission and  
Officeholders of Linn County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Linn County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements, which collectively comprise Linn County, Missouri's basic financial statements and have issued our report thereon dated November 4, 2024.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Linn County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Linn County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Linn County, Missouri's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001, that we consider to be a material weakness.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Linn County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Linn County, Missouri's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on Linn County, Missouri's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Linn County, Missouri's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC

Kansas City, Missouri

November 4, 2024



## **McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and  
Officeholders of Linn County, Missouri

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited Linn County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Linn County, Missouri's major federal programs for the year ended December 31, 2023. Linn County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Linn County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Linn County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Linn County, Missouri's compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Linn County, Missouri's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Linn County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Linn County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Linn County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Linn County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Linn County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies over compliance. Given these limitations, during our audit we did not identify any

deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
November 4, 2024

LINN COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures
	U. S. DEPARTMENT OF JUSTICE		
16.575	Passed through Missouri Association of Prosecuting Attorneys - Crime Victim Assistance	ER130220125-003	\$ 84,019
16.585	Direct Program - Treatment Court Discretionary Grant Program		36,781
	U. S. DEPARTMENT OF TRANSPORTATION		
20.205	Passed through Missouri Department of Transportation - Highway Planning and Construction	BRO-B058(42)	34,293
		BRO-B058(43)	40,371
		BRO-B058(44)	4,025
	Total 20.205		<u>\$ 78,689</u>
	U. S. DEPARTMENT OF THE TREASURY		
21.027	Direct Program - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		507,802
	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
93.243	Direct Program - Substance Abuse and Mental Health Services Projects of Regional and National Significance		197,924
	Total Expenditures of Federal Awards		<u><u>\$ 905,215</u></u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**LINN COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Linn County, Missouri for the year ended December 31, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – SUBRECIPIENTS**

The County did not pass any federal awards through to subrecipients during the year ended December 31, 2023.

LINN COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2023

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of auditor’s report issued on whether the financial statements  
audited were prepared in accordance with GAAP: Adverse

Type of auditor’s report issued on whether the financial statements  
were prepared in accordance with the regulatory basis: Unmodified

The special purpose framework used as a basis of accounting was not required by state law.

**Internal Control Over Financial Reporting:**

- Material weakness(es) identified?   X   Yes    No
- Significant deficiencies identified that are  
not considered to be material weaknesses?    Yes   X   None Reported
- Noncompliance material to financial  
statements noted?    Yes   X   No

**Federal Awards:**

**Internal Control Over Major Programs:**

- Material weakness(es) identified?    Yes   X   No
- Significant deficiencies identified that are  
not considered to be material weaknesses?    Yes   X   None Reported

Type of Auditor’s Report Issued on Compliance  
For Major Programs: Unmodified

Any audit findings disclosed that are required to be  
reported in accordance with Uniform Guidance  
section 200.516?    Yes   X   No

**Identification of Major Programs:**

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar Threshold Used to Distinguish Between  
Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk:    Yes   X   No

## **SECTION II – FINANCIAL STATEMENTS FINDINGS**

### **MATERIAL WEAKNESSES IN INTERNAL CONTROL**

#### **2023-001: Public Administrator's Financial Records**

Criteria: A proper system of accounting sufficient for financial reporting purposes requires the maintenance of a complete and accurate accounting record of all transactions and account balances.

Condition: The summary of account balances provided by the Public Administrator for the year ended December 31, 2023 contained errors in the amounts of receipts, disbursements, and ending account balances. Upon inquiry, the Public Administrator accidentally deleted the financial data for multiple wards recorded in their accounting system, SEM, resulting in material adjustments. It was determined through review of ward account bank statements and annual settlements that receipts per the summary provided for audit were understated by \$279,687 and disbursements were understated by \$157,999.

Cause: The Public Administrator's office had multiple changes in officeholders during the year, and the current Public Administrator is inexperienced with the accounting system.

Effect: Total receipts and disbursements out of ward accounts for which the Public Administrator had a fiduciary responsibility were not properly stated in the accounting system, resulting in material adjustments to the Public Administrator's financial activity for the year.

Recommendation: We recommend that the Public Administrator correct the financial data for 2023 in the accounting system, and implement procedures to ensure that ward financial data is accurately reported going forward.

County's Response: I agree with the auditors' findings, and I am in the process of fixing the 2023 bank statements for all individuals involved in the Citizens Bank to Southern Bank accounts. I was appointed as the Linn County Public Administrator in April, 2023. Southern Bank bought out Citizens Bank at the end of February, 2023. At the time of reconciling, the banking totals were double than they had in the bank, and I was trying to spend down the money for some individuals who were way over the SSI/Medicaid allowable amounts unknowing Citizens bank amounts were added to the Southern Bank amounts. I called SEM 'software for the system' in which the accounting is also done on, and they told me to remove Citizens Bank, and this should be an easy fix. When I removed, I deleted Citizens Bank on some accounts which removed all transactions prior to Southern takeover. I am in the process of fixing these with the 2023 bank statements, adding these back in for the reconciliations. Since this time, I have had SEM training from SEM and other Public Administrators who used SEM. I was told recently to NEVER delete which I have learned a lesson from this huge mistake on my part. My predecessor added Southern Bank to the SEM instead of changing the bank name from Citizens Bank to Southern Bank in the SEM program as there were 2 appointed PA's between the elected Public Administrator who resigned as of January 31, 2023 and the two replacements (whichever one) added a bank on top of a bank and did not explain this to me upon my 2 hour training from him. At the time I deleted the Citizens Bank and discovered what had happened, I called my Paralegal, Sheryl Whiteman at Chapman and Cowherd and I also called SEM to see if this could be fixed. The only fix is to add the bank statements that were from Citizens Bank which I am in the process of fixing them.

With this fix for all the banking that was involved will prevent any future issues.

Auditor's Evaluation: The response is appropriate to correct the concern.

**SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None reported

**ITEMS OF NONCOMPLIANCE**

None

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None



**MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:**

- **Summary Schedule of Prior Audit Findings**
  - **Corrective Action Plan**

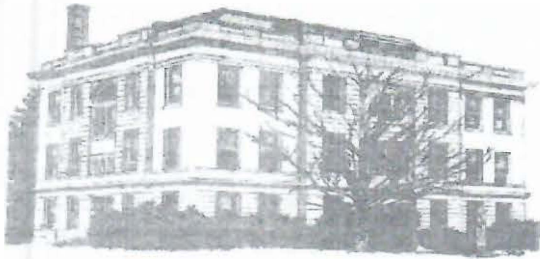
LINN COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Linn County, Missouri on the applicable findings in the prior audit report issued for the year ended December 31, 2020.

There were no findings noted in the prior audit report.

# Linn County Public Administrator

(660)734-1864 Fax: (660)476-4507



**November 15, 2024**

## **Corrective Action Plan for 2023**

**I agree with the auditors' findings, and I am in the process of fixing the 2023 bank statements for all individuals involved in the Citizens Bank to Southern Bank accounts. I was appointed as the Linn County Public Administrator in April, 2023.**

**Southern Bank bought out Citizens Bank at the end of February, 2023. At the time of reconciling, the banking totals were double than they had in the bank, and I was trying to spend down the money for some individuals who were way over the SSI/Medicaid allowable amounts unknowing Citizens bank amounts were added to the Southern Bank amounts. I called SEM 'software for the system' in which the accounting is also done on, and they told me to remove Citizens Bank, and this should be an easy fix. When I removed, I deleted Citizens Bank on some accounts which removed all transactions prior to Southern takeover. I am in the process of**

fixing these with the 2023 bank statements, adding these back in for the reconciliations. Since this time, I have had SEM training from SEM and other Public Administrators who used SEM. I was told recently to NEVER delete which I have learned a lesson from this huge mistake on my part. My predecessor added Southern Bank to the SEM instead of changing the bank name from Citizens Bank to Southern Bank in the SEM program as there were 2 appointed PA's between the elected Public Administrator who resigned as of January 31, 2023 and the two replacements (whichever one) added a bank on top of a bank and did not explain this to me upon my 2 hour training from him. At the time I deleted the Citizens Bank and discovered what had happened, I called my Paralegal, Sheryl Whiteman at Chapman and Cowherd and I also called SEM to see if this could be fixed. The only fix is to add the bank statements that were from Citizens Bank which I am in the process of fixing them.

With this fix for all the banking that was involved will prevent any future issues.

Thank you

Lana 

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS

November 4, 2024

To the County Commission  
Linn County, Missouri

We have audited the regulatory basis financial statements of Linn County, Missouri for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 4, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Linn County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of

management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management:

- The Public Administrator's receipts were understated by \$279,687 and the disbursements were understated by \$157,999 as a result of financial information being deleted from the accounting software system.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 4, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2023, we considered Linn County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated November 4, 2024. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

### **Absence of Proper Investment Policy**

The County has not adopted a formal investment policy as required by state statute. Section 30.950, RSMo requires political subdivisions that manage public funds to adopt an investment policy that prioritizes safety, liquidity and yield; prohibits derivatives, leveraging, and speculation with public funds; and

requires collateralization of deposits. We recommend the County adopt an investment policy that meets the requirements of state statutes.

#### Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompanies the financial statements but is not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

#### Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Linn County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC



# Scott Fitzpatrick

---

## Missouri State Auditor

### Francis Howell R-III School District

Report No. 2024-105

December 2024

[auditor.mo.gov](https://auditor.mo.gov)





**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Francis Howell R-III School District

### Proposition S

District officials were not transparent with the Board or the public about the Francis Howell North High School (FHN) construction cost estimates and the Board did not question information provided or always request additional information when approving construction bids. The district publicized significantly underestimated costs for the FHN construction as part of its Proposition S marketing materials. Even after district officials became aware of project scope changes and higher costs, they withheld this information from the Board and the public for almost a year. The FHN project final guaranteed maximum price (GMP) nearly doubled from the original estimate of approximately \$86 million to over \$164 million as of November 2021.

While district officials were not transparent with the Board or the public, the Board also did not ensure various committees and design teams related to Proposition S provided periodic cost updates on projects during the initial construction phases or maintained meeting minutes, and the Board did not request additional information early in the FHN project. As a result, the Board made decisions with insufficient knowledge or understanding of the financial impact of those decisions. As of March 2024, district officials have identified 71 originally planned Prop S projects, totaling at least \$56.18 million, that will not be completed. Of those, 22 projects were classified as no longer needed, but the district classified the remaining 49 as requiring additional funding or "further evaluation and prioritization based on district wide-needs." Projects were eliminated due to the inaccurate original estimates and increased costs of the new FHN and other projects.

District officials did not use a transparent and competitive process to select key personnel responsible for the planning and oversight of the Proposition S projects. District officials' insistence that project management firms hire a former district employee as the project manager improperly limited the eligible candidates. The added requirement prevented the highest ranked firm from being chosen and resulted in the Board selecting a firm that district officials had previously determined to be inferior. The former employee worked for this firm and the firm was owned by his brother.

A June 12, 2020, draft of the Board recommendation memo lists the advantages of the various project management firms evaluated including the highest scoring firm's agreement to hire the former district employee for on-site project management services and indicates district officials recommended the Board approve that firm as the project manager. On June 17, 2020, the day before the meeting when the Board was scheduled to vote on the selection, the recommendation document was edited to show district officials no longer recommended the highest ranked firm and instead recommended a lower ranked firm owned by the former district employee's brother. On the same day, an email from the former district employee indicated he and his company always intended to work directly with the district and would not be able to partner with another firm. As a result, the district's insistence on his participation always limited the eligible firms to only 1 firm.

The district also did not request qualifications for architectural services for the Proposition S construction projects as required.

Safety Drills	District schools did not perform safety drills in accordance with policy and/or did not sufficiently document or review drills performed. In addition, Board safety drill regulations and guidance are inconsistent. A review of drills held at 22 of the 23 district schools found 9 did not conduct intruder drills as required, 2 did not conduct fire drills as required, and 11 did not have the first 2 fire drills within the first 2 weeks of school as required.
Attendance	The district's attendance system does not sufficiently limit the time period when changes can be made and there is no review by district officials to ensure changes made to current school year attendance records are appropriate, some users have more access in the attendance system than required for their job duties. The district claimed student attendance when students were not present because certain attendance codes were improperly programmed into the attendance system. The district overstated student attendance hours for the 3 high schools by approximately 1,617 hours for the 2021-2022 school year and 1,458 for the 2022-2023 school year. The overstated student attendance hours resulted in approximately \$11,500 in total excess state funding for the 3 schools over the two school years.
District Financing	The district issued general obligation (GO) bonds using a negotiated sale rather than a competitive sale process, did not solicit proposals for underwriting services, and received financial advisory services from the underwriter. The bonds were also sold in a private sale without advertisement. The district's bond underwriter received fees for the bond issuances totaling approximately \$1.6 million. While Missouri law does not require competitive sales of these types of financing instruments or competition in selecting bond underwriters, competitive sales may result in lower interest costs for the district. Furthermore, competition in selecting bond underwriters is important to ensure services are obtained from the best qualified providers at a fair price. The Municipal Securities Rulemaking Board Rule G-23 clarifies the financial advisor has a fiduciary responsibility to the governmental entity (issuer) and cannot act as both financial advisor and underwriter on the same bond issue.
Accounting and Cash Handling Controls and Procedures	The district does not provide sufficient guidance to schools on how to handle receipts, and cash handling procedures are inconsistent. Some school personnel maintained their own procedures while others indicated cash handling processes were communicated from previous employees. District officials have not adequately segregated duties, or performed documented supervisory or independent reviews of the accounting records. Inconsistent procedures and weaknesses exist in receipting, transmitting, depositing, and securing money received at some schools. District officials were not aware of all money maintained at school buildings. Finance department personnel did not know that any school maintained a petty cash fund, although district policy and the Business Operations Manual allow for such funds at the approval of the Chief Financial Officer.
Payroll and Personnel Procedures	District policies and regulations do not reflect the maximum vacation leave balances that chief, director, and manager level employees may carry over from year to year. The district does not properly report commuting mileage as a taxable fringe benefit for employees who commute with district-owned vehicles. Employment records for several employees were not complete. Some payroll employees had more access in the payroll and leave systems than required for their job duties and there is no review or secondary approval for new employee profiles created by human resources staff. A review of the payroll software noted 3 payroll employees had the ability to add new

employees to the system and to change pay rates when their job duties were limited to processing payroll for existing employees at established pay rates.

---

District Property

The district did not provide sufficient guidance to building officials on how to track school property, and as a result, building level property records are inconsistent or nonexistent. Of the 23 buildings in the district, officials for 12 buildings indicated they did not have a building property list.

In the areas audited, the overall performance of this entity was **Poor**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Francis Howell R-III School District

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	1. Proposition S .....4 2. Safety Drills.....14 3. Attendance.....16 4. District Financing .....19 5. Accounting and Cash Handling Controls and Procedures.....20 6. Payroll and Personnel Procedures .....24 7. District Property .....28
---	--

---

Organization and Statistical Information	30
---	----

---



## **SCOTT FITZPATRICK**

### **MISSOURI STATE AUDITOR**

Board of Education  
Francis Howell R-III School District

The State Auditor conducted an audit of the Francis Howell R-III School District under the authority granted in Section 29.205, RSMo. We have audited certain operations of the district in fulfillment of our duties. The district engaged Schowalter & Jabouri, P.C., Certified Public Accountants & Advisors, to audit the district's financial statements for the year ended June 30, 2023. To minimize duplication of effort, we reviewed the CPA firm's audit reports for the years ended June 30, 2022, and June 30, 2023. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2023. The objectives of our audit were to:

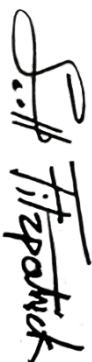
1. Evaluate the district's internal controls over significant management and financial functions.
2. Evaluate the district's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the district's management and the Department of Elementary and Secondary Education and was not subjected to the procedures applied in our audit of the district.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Francis Howell R-III School District.

A handwritten signature in black ink, reading "Scott Fitzpatrick". The signature is written in a cursive, flowing style with a large initial "S" and a stylized "F".

Scott Fitzpatrick  
State Auditor

---

# Francis Howell R-III School District

## Management Advisory Report

### State Auditor's Findings

---

#### **1. Proposition S**

The district did not plan, procure, or develop bond financed projects in an open and transparent manner for its Proposition S ballot initiative projects. This contributed to the Board making uninformed project decisions and public dissatisfaction. The district publicized unrealistic construction costs and project projections prior to the bond vote, costs were significantly higher than projected, and now fewer projects will be completed with bond funding than advertised to voters. As of July 31, 2024, the district had Proposition S bond revenues from investment earnings, bond premiums, and bond sales of approximately \$288 million, and had spent or encumbered \$233 million for various projects.

In 2018, the district contracted with an architectural firm to develop a Comprehensive Facilities Master Plan (CFMP) and identify capital project needs throughout the district. The Board then began the process of obtaining voter approval for a \$244 million bond issuance, known as Proposition S, to address the identified needs. As part of the district's efforts to obtain voter approval, it provided a listing of proposed projects to be completed in two phases and the estimated costs of those projects. This information indicated the district would use the funding to address projects at 21 schools and district facilities, with the most significant outlay going towards building a new Francis Howell North High School (FHN). The voters approved the bond issuance in June 2020 and soon after the district began the initial process for construction of the new building. The new FHN opened to students in August 2024. The project, including demolition of the old building, is expected to be complete in 2025.

The Board chose to use a construction manager at risk (CMAR) process for the FHN building project. The CMAR process provides for selecting a construction manager through a request for qualifications process. That construction manager then uses the established scope of work and project designs to request bids for construction and presents a guaranteed maximum price (GMP) for a project based on bids received. The district is responsible for paying the GMP if there are no significant project scope changes, and any cost overruns after the GMP is established are assumed by the construction manager. District officials and the project management firm recommended the CMAR process due to its potential time savings. For the FHN project, the construction manager accepted bids from contractors for the significant portion of the project based on building designs that were 95 percent complete. The GMP was developed based on these and earlier bid packages approved by the Board. The construction manager presented the GMP of \$164.7 million to the Board in November 2021, over a year after initial construction began. The time used to develop the project designs contributed to the extended time it took to determine and present the GMP to the Board.

##### **1.1 Construction costs**

District officials were not transparent with the Board or the public about the FHN construction cost estimates and the Board did not question information



## Francis Howell R-III School District Management Advisory Report - State Auditor's Findings

provided or always request additional information when approving construction bids.

### Cost estimates

The district publicized significantly underestimated costs for the FHN construction as part of its Proposition S marketing materials. Even after district officials became aware of project scope changes and higher costs, they withheld this information from the Board and the public for almost a year. The FHN project final GMP nearly doubled from the original estimate of approximately \$86 million to over \$164 million as of November 2021.

Proposition S marketing materials estimated the cost of the new FHN to be \$86.35 million. Neither the architect charged with developing the original estimates nor district officials could fully explain the origin of this estimate. As early as 2018, the architect estimated the costs to be \$93.5 million in the approved CFMP based on square footage and similar school construction costs. In 2019, the architects presented the Facilities Advisory Committee<sup>1</sup> with costs ranging from \$86.35 to \$97.5 million, depending on the size and scope of the building. The Facilities Advisory Committee presented only the \$86.35 million amount to the full Board in August 2019 as part of its overall presentation of the various bond and project options. No one questioned including the lower amount in the Proposition S materials.

In November 2020, officials presented an estimate of \$91.35 million to the Board, but the \$86.35 million estimate remained the publically discussed cost for approximately a year. The April 2021 meeting materials show the Board was presented an estimate of \$83.35 million. The following is a portion of the slide presented to the Board at the April meeting showing the project status and budget (red oval added by SAO for emphasis). Subsequent meeting updates in the summer of 2021 did not include cost estimates.

Project #	Project Name	Status	Budget	Encumbranc	Expense	Balance Remaini
1B	New Francis Howell North High School	In progress	\$83,350,000	\$0	\$0	\$83,350,000
3B	District Wide Security Vestibules	In progress	\$2,160,000	\$1,863,300	\$0	\$296,700
6B1	Fairmount Elementary Portable Classroom	Completed	\$150,000	\$0	\$166,464	(\$16,464)
19B	801 Corporate Center	In progress	\$10,000,000	\$3,275	\$200,000	\$9,796,725
BM1a	New Build & Maintenance Packages Design Fees	On Going	\$9,224,078	\$667,107	\$1,214,224	\$7,342,747
M1a	Becky-David Elementary HVAC updates	In progress	\$3,350,820	\$3,070,510	\$0	\$280,310
M1c	Francis Howell Middle HVAC updates	In progress	\$3,300,000	\$288,560	\$0	\$3,011,440
M1h	Bryan Middle-HVAC updates	In progress	\$3,954,000	\$14,841	\$0	\$3,939,159
M2a	Becky-David Elementary Interior/Exterior updates	In progress	\$1,842,951	\$537,731	\$0	\$1,305,220
M3j	Warren Elementary Parking Lots, Playgrounds, Fields	In progress	\$512,500	\$0	\$198,346	\$314,154
M3m	Hollenbeck Middle Parking Lots, Playgrounds, Fields	In progress	\$554,025	\$0	\$124,500	\$429,525
M5a	District Wide Signage	In progress	\$60,000	\$5,000	\$0	\$55,000

While the lower estimates were presented to the Board, the construction manager provided increasing estimates of the total costs/GMP to district

<sup>1</sup> Committee members include, but are not limited to, the project manager, the district facilities and operations director, school building administrators, district maintenance personnel, and at least one Board member.





Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

officials. There is no documentation to indicate that officials requested a final GMP during this time, and instead allowed for the continued revisions while architectural plans were finalized. The following is a timeline of when cost estimates were available to district personnel, the related project scope, and whether or not the Board was notified.

Estimate Origin	Timeframe	Cost Estimate	BOE Notified	Size
Architect	2018	\$ 93.5 million	Yes	380,000 sq. ft.
Architect	July 2019	86.35 - 97.5 million	No	Not included
Published Estimate	2019-2020	86.35 million	Yes	Not included
Proposition S Design Team	November 2020	91.35 million	Yes	Not included
Construction Manager	February 2021	105 million	No	410,000 sq. ft.
Construction Manager	May 2021	116 million	No	410,000 sq. ft.
Construction Manager	August 2021	135 - 145 million	No	410,000 sq. ft.
Project Manager	November 2021	164.7 million	Yes	410,000 sq. ft.

In September 2021, when a Board member asked how much over budget the new FHN building would be, the former Chief Operating Officer (COO) only indicated that the costs would be higher than originally projected. He also indicated it would be "short-sighted" to provide an estimate, even though he was aware the construction manager estimated the preliminary GMP to be at least \$135 million at that point. In October 2021, a Board member, acknowledging it would be just an estimate, asked for a broad estimate of what percentage the project would be over the original estimates based on bids received. The Board member asked in the recorded Board meeting, "Do we have any idea; I mean are we talking 60-70 percent, [or are] we talking 10-20 percent? Do you have a guess [in relation to the overages]?" The former COO again explained why they could not provide such an estimate indicating they did not want to "tip their hand" about potential "inflationary expectations" while there was the possibility to negotiate pricing. However, the bids were opened in a public Zoom meeting, so it is unlikely the general estimate would have significantly impacted any possible negotiations and could have been provided to the Board.

When the Board was finally provided the GMP in November 2021, a year after selecting the construction manager, members expressed dissatisfaction and requested more information about how the costs nearly doubled from the original estimates. The public also expressed significant concerns with the lack of information and the dramatic increase in prices over the original estimate. Only after this did district officials, along with the various project vendors, present more detailed explanations of the estimates and scope changes that contributed to the increased GMP.



---

Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

---

The district and its construction manager attributed the higher than expected GMP to insufficient original estimates that did not take into account annual inflationary increases, increased square footage and project scope, and the unprecedented materials cost increases associated with the COVID-19 pandemic. We compared costs of a new building project completed in 2022 in another Missouri school district and noted the costs were within \$30 per square foot of the actual costs for the new FHN building. The district did a similar analysis with a different Missouri school district and noted costs, adjusted for inflation, were within \$20 per square foot of the new FHN building costs.

While some cost increases may have been unavoidable or unpredictable at the time of the original marketing material estimates, periodic updates by district officials of the known square footage and scope changes and estimated cost increases would have better prepared the Board and public for the final GMP. This also would have allowed for realistic expectations of what district-wide improvements were possible with the \$244 million in bond funding. The former Superintendent only acknowledged this after increased scrutiny by the Board and the public.

#### Board oversight

Opportunities existed for additional Board involvement. While district officials were not transparent with the Board or the public, the Board also did not ensure various committees and design teams related to Proposition S provided periodic cost updates on projects during the initial construction phases or maintained meeting minutes, and the Board did not request additional information early in the FHN project. As a result, the Board made decisions with insufficient knowledge or understanding of the financial impact of those decisions.

The Board relied on its various committees/teams to oversee the different stages of planning and monitoring Proposition S projects, but did not require them to provide detailed project updates until 2022, after the GMP was announced and public outcry became prevalent. District policy also did not address what updates should be provided by the committee and teams during regular Board meetings. While presentations or construction update reports regarding Proposition S projects were given in 20 Board meetings from June 2020 to November 2021,<sup>2</sup> they were often limited to construction status and did not include information about all project costs, scope changes at the new FHN, or details regarding value engineering<sup>3</sup> efforts. If detailed updates had been provided, the Board would have been aware of increasing costs and may

---

<sup>2</sup> The final GMP was presented to the Board in November 2021.

<sup>3</sup> Value engineering is defined as analysis of designed building features, systems, equipment, and material selections to achieve functions and enhance results while reducing the life-cycle cost.



---

Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

---

have been able to request or require a more timely GMP from the construction manager.

Committee and team members included the project manager, former COO, Superintendent, a Board member, and representatives from the architectural firm. The design teams met as early as 2020 and made significant decisions regarding Proposition S projects, including adding an additional 30,000 square feet to the scope of the FHN project, that were not communicated to the full Board. District officials indicated the FHN Design Team ceased meeting in June 2021, but the Proposition S Design Team continued to meet and district records indicate FHN matters were discussed by that team. Additionally, a Board member was part of both teams and did not update the Board. The former Board member indicated that any costs that may have been mentioned in design team meetings were not final costs and could have changed, so they were not discussed beyond the team. The lack of periodic updates limited the Board's ability to make informed decisions and reduced the transparency of the projects. Also, the presence of a Board member on such teams is ineffective if the member does not update the Board and subsequently provide the Board's perspective to the design teams based on those discussions.

The Board also did not ensure design teams maintained meeting minutes to document discussions or decisions made until 2022, when the Board required Proposition S teams to provide more formal Board presentations. Without these, there is little official record of the early planning and development process for Proposition S projects. Section 610.010, RSMo, identifies school districts, the related Boards, and Board committees as subject to the Sunshine Law. Section 610.020.7, RSMo, requires minutes of open and closed meetings be taken and retained by the public governmental body.

#### Bid approval

The Board approved \$38 million, 44 percent of the publicized estimated cost, for 4 FHN bid packages prior to the final GMP. By the time the final GMP was available, the Board had little choice but to approve it without delaying the already started project and rebidding the remaining work. The Board approved bid packages in April, June, August, and September 2021 for approximately \$3.9 million, \$12.8 million, \$2.9 million, and \$18.3 million, respectively. The Board approved the packages in April, June, and August without questioning the impact on the overall GMP despite those costs representing approximately 23 percent of the publicized estimate. Board members requested an estimate of budget overages for the FHN in September 2021, but that bid package was approved without an estimate given. When the Board voted on the final GMP in December 2021, it was faced with only a motion to approve the total or delay the project to reconsider and rebid. During this Board meeting, district personnel, the project manager, and one Board member indicated rebidding would not necessarily result in lower costs and would take time. Additionally, the district would remain obligated to pay



## Francis Howell R-III School District Management Advisory Report - State Auditor's Findings

the \$38 million in approved bid packages because construction on the building had already begun.

### Eliminated projects

As of March 2024, district officials have identified 71 originally planned Prop S projects, totaling at least \$56.18 million, that will not be completed. Of those, 22 of the projects were classified as no longer needed, but the district classified the remaining 49 as requiring additional funding or "further evaluation and prioritization based on district wide-needs." Projects were eliminated due to the inaccurate original estimates and increased costs of the new FHN and other projects. Eliminated projects that district officials recommended for future resource use include interior renovations, roof replacements at some schools, exterior renovations at middle schools, and heating, ventilation, and air conditioning (HVAC) updates.

### Conclusion

The Board of Education and district officials have a fiduciary responsibility to the taxpayers of the district to ensure complete transparency for all transactions of the district. Transparent decisions, community support, and consent among decision makers are generally needed for large projects to proceed economically and efficiently. Clear documentation to support decisions made is important to establish trust and maintain support. The lack of transparency and documentation supporting the decisions made by the district did not create the trust needed among stakeholders (i.e., taxpayers, vendors, and government officials) for the project to succeed. Additionally, this erosion of public trust may impact the district's ability to obtain future voter-approved funding for any of its unfinished projects.

According to the Government Finance Officers Association (GFOA), "The underlying reason for transparency is to help create trust among citizens, government administrators, and elected officials"<sup>4</sup> and when "citizens believe that decisions are fact based and take all concerns into consideration, they are more likely to support those decisions."<sup>5</sup> Establishing policies and procedures that ensure the Board is aware of all stages of a project would provide additional assurance the Board is executing its fiduciary responsibility.

## 1.2 Project Manager and Architect Selection

District officials did not use a transparent and competitive process to select key personnel responsible for the planning and oversight of the Proposition S projects.

### Project manager

District officials' insistence that project management firms hire a former district employee as the project manager improperly limited the eligible

<sup>4</sup> Government Finance Officers Association, *Transparency: A Means to Improving Citizen Trust in Government*, January 2018, <<https://www.gfoa.org/materials/transparency-a-means-to-improving-citizen-trust>>, accessed September 24, 2024.

<sup>5</sup> Government Finance Officers Association, *Code of Ethics*, <<https://www.gfoa.org/code-of-ethics>>, accessed September 24, 2024.



---

Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

---

candidates. The district did not include the requirement to hire the former district employee in the original request for qualifications (RFQ) and there is no documentation to support when this was added or why this was a condition for selection. The requirement prevented the highest ranked firm from being chosen and resulted in the Board selecting a firm that district officials had previously determined to be inferior. The former employee worked for this firm and the firm was owned by his brother. Without documentation, the Board cannot support why it made these decisions or demonstrate that the process was fair and in the best interest of the district. At a minimum, the awarding of this contract gives the appearance of bias towards a former employee and his brother's firm and a potential conflict of interest.

In May 2020, the district issued an RFQ for project management services for the Proposition S projects. The district received 4 responses that were reviewed for company and team qualifications, resources, scope of services offered and extent to which they met or exceeded the needs of the district, total costs of services, and understanding of the work required as evidenced in the proposal. District officials reviewed the proposals, interviewed 3 of the 4 respondents (the fourth was eliminated from consideration due to the higher costs of the proposal), and scored the firms based on the criteria listed. A June 12, 2020, draft of the Board recommendation memo indicates one firm scored highest at 19 points, a second firm scored 18 points, and the eventual firm selected scored only 16 points. The draft lists the advantages of the various firms, including the highest scoring firm's agreement to hire the former district employee for on-site project management services and indicates district officials recommended the Board approve that firm as the project manager.

However, on June 17, 2020, the day before the meeting when the Board was scheduled to vote on the selection, the recommendation document was edited to show the highest ranked firm was no longer recommended. The statement about the highest ranking firm agreeing to work with the district-required individual was deleted, and officials were instead recommending the firm that only scored 16 points. While the recommendation changed, no additional information was included to demonstrate how this firm was now a better option.

During the June 18, 2020, Board meeting, some members expressed concern about the late change because they did not have the opportunity to perform necessary research and asked if the vote should be postponed. The former COO responded that postponing would further delay construction. Board members also inquired as to whether the recommendation would be the same if the former district employee was no longer with the firm and noted the recommendation appeared to significantly depend on this one person's participation. The former COO responded that he was confident the former district employee would not be reassigned to another project. The Board



---

Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

---

eventually voted to select the recommended firm at this meeting with only 1 nay vote.

District officials gave varied reasoning as to why they believed having the former district employee involved was critical, including his previous contractor experience with the district in 2008, his familial relationship with the owner of the selected project management firm, and his previous employment with the district. The former COO, who made the recommendation to the Board, did not respond to our multiple requests to meet and discuss the sudden selection change. However, in the June 18, 2020, Board meeting, he indicated the individual's significance was based on prior experience with the district during the 2008 bond projects. It is unclear why participation in a project 12 years prior would be significant to current projects. A June 17, 2020, email from the individual indicated he and his company always intended to work directly with the district and would not be able to partner with another firm. As a result, the district's insistence on his participation always limited the eligible firms to only 1 firm. The reasons given all indicate at least the appearance of bias for the former employee, and because this person was only able to work for one firm, it also gives an appearance of bias towards that firm.

#### Architectural services

The district also did not request qualifications for architectural services for the Proposition S construction projects as required. As a result, there is no assurance the district received the best candidate for the project. District personnel last solicited qualifications for architectural services in 2018 for the purpose of developing the long-term facility master plan and entered into a contract with a firm for that purpose in May 2018. The chosen firm was recommended, in part, due to its relationship with the district including providing services for the 2008 bond projects.

In July 2020, the former COO brought the need for an architectural firm for the Proposition S projects to the Board's attention. At that time, he recommended continuing to use the same firm that created the CFMP. The Board approved the firm based on this discussion of the firm's prior work despite recent work only relating to the CFMP. One Board member expressed the need to consider bids and the COO noted it would be a request for qualifications, but there was no further discussion about requesting qualifications from other firms. Additionally, rather than entering into a new contract, the architectural firm's existing contract was amended with updated hourly rates for the new work.

#### Conclusion

Sections 8.285 to 8.291, RSMo, provide the requirements for obtaining, evaluating, and negotiating for architectural services. The solicitation of quotations and proposals and a transparent competitive selection process for architectural and project management services would have helped alleviate concerns of conflicts, and would have provided assurance to the public that



Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

tax dollars were being spent wisely and services were provided at a reasonable cost. Good business practices require sound, practical approaches when evaluating and selecting proposals from prospective vendors as well as ensuring all requirements are clear and completely defined and communicated to all parties. More frequent solicitation and evaluation of firm qualifications, especially related to current projects, would help ensure the selected firm meets the needs of the district.

## Recommendations

The Board of Education:

- 1.1 Ensure full transparency for all existing and future capital projects, including establishing policies and procedures to require detailed updates of project progress and costs and to ensure meeting minutes are taken by all committees. In addition, the Board should ensure it has received all the information necessary to fully evaluate the project before approving capital project bids and contracts.
- 1.2 Ensure the selection process is equitable and transparent and qualification requests do not unfairly limit eligible candidates. In addition, the Board should periodically request and evaluate qualifications for architectural services.

## Auditee's Response

- 1.1 *During the March 16, 2023, Board of Education (BOE) meeting, a comprehensive report from the new superintendent on key findings and the go-forward plan was provided. The presentation included a formal analysis of the policy, regulation, systems, processes, and decision-making protocols utilized relative to the bond program, referred to as Proposition S (Prop S). The goal of the process review was to (1) develop a clear understanding of what worked well and what needed improvement, (2) determine the necessary changes, (3) inform future Prop S work, and (4) rebuild trust with stakeholders. The summary of that report indicated that the Board, and therefore public, were not accurately informed nor consistently engaged by the previous administration regarding project changes or early pandemic impacts, and that Board oversight was impacted by inconsistent communication from the previous administration regarding Prop S Design Team decisions including scope change. A clear process has been established and is consistently followed for construction projects including the Board giving approval to: explore a project, approve initial design development, approve schematic design development, approve final design development and letting bids, and approve the final bid. Depending on the project, some phases are combined and the Board is provided a comprehensive update and approval is sought. The Board is consistently provided updated budget estimates as information is*



Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

*known. To protect the bid process, the updated estimate is provided within a separate communication.*

*A comprehensive Proposition S update was provided during the September 21, 2023, meeting including a financial overview and recommended next steps, and a Board of Education work session was held March 14, 2024, to seek approval from the Board for utilization of the remaining bond funds. In addition to routine approvals, bond financial information is posted monthly as part of the Financial Report for Board of Education approval.*

*Regarding the eliminated projects, the report notes that 71 originally planned Prop S projects will not be completed. As was reported during the March 14, 2024, Board work session, 22 of the 71 projects were identified as no longer needed for a variety of reasons including: (1) the work had already been performed previously, (2) the space is sufficient to meet staff and student enrollment needs, (3) no need is currently identified, and (4) in one instance space does not exist on the property to allow for a sports field addition. The remaining 49 projects will be further evaluated, and a plan for addressing needs will be developed.*

*For future bond issue projects, the administration recommends investing in drawings for more accurate cost estimates, ensuring annual inflation is included based on anticipated bid dates, conducting a thorough review of any contract, and including soft costs, design fees, contingencies, and costs associated with needed furniture, fixtures, and equipment to complete the project. To identify current facility priorities and student enrollment impacts to the district, the administration recommends an updated facility master plan and demographic study be secured. Committee formation and requirements for minutes will align to BOE policy.*

- 1.2 *Appropriate protocols are now being followed to ensure any selection process includes an equitable and transparent process, and that eligible candidates are fairly included. Effective July 1, 2024, a new Purchasing Manager position was approved by the Board. The job responsibilities include ensuring appropriate procedures are followed. Currently, the responsibility areas do not include construction-related bids. As the position responsibilities are more fully developed, the role will be expanded to include monitoring construction bids.*

*An RFQ for Architect and Engineering Services was issued May 2, 2024. Responses were received from 11 firms and five firms were invited to interview with a team of Board of Education members and*





Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

*administrators. Qualifications considered experience of the company and the team assigned to the district, resources of the company to support the district, and the scope of services offered. Following the interview team decision on firm recommendation, the fee structure was negotiated. A recommendation was provided to the Board during the June 6, 2024, meeting to approve an agreement with Hollis + Miller Architects, partnering with RTM Engineering and McClure Engineering.*

## 2. Safety Drills

District schools did not perform safety drills in accordance with policy and/or did not sufficiently document or review drills performed. In addition, Board safety drill regulations and guidance are inconsistent.

### Safety Drills

We judgmentally selected and reviewed 2022-2023 school year safety drill documentation for 22 of the 23 schools (3 early childhood centers, 10 elementary schools, 5 middle schools, the 3 high schools, and 1 academy) and identified the following issues:

- Of the 22 schools, 9 (41 percent) did not conduct intruder drills as required. Of the 9 schools, 1 did not have 1 of the 2 required planned drills, 2 counted the same drill as both a planned and surprise drill, and 3 did not have a surprise intruder drill as required. For 3 additional schools and 1 that counted the same drill as a planned and surprise drill, documentation indicates they had their 2 planned intruder drills in the same semester rather than 1 per semester as required. Documentation for 3 more schools shows they conducted all 3 intruder drills, but did not indicate which of the drills was a surprise drill.
- Of the 22 schools, 2 schools (9 percent) did not conduct fire drills as required. Of the 2, 1 counted drills held before and after the school year and a date the school had to shut down due to an electric outage as fire drills. Another school held all 10 drills, but 4 of the 10 drills were conducted in May when guidelines recommend approximately 1 per month.
- Of the 22 schools, 11 did not have the first 2 fire drills within the first 2 weeks of school as required.
- Of the 22 schools, 5 had the 2 required tornado drills, but had them in the same semester rather than 1 per semester as required.
- Of the 22 schools, 3 had the 2 required earthquake drills, but had them in the same semester rather than 1 per semester as required.

### District review procedures

District officials indicated safety drill records are submitted at the end of each school year, but none of the documentation indicates it was reviewed or there



---

Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

---

was any follow up on the missing drill information. District officials also indicated they perform safety audits, but were unaware of the inconsistencies in school safety drills held. Our review of 2022-2023 audit documentation shows officials audited 9 of the 23 schools for the 2022-2023 school year with the plan to audit the remaining schools during the 2023-2024 school year. District officials audited 18 schools in the 2023-2024 school year including the previous 9 schools again, leaving 4 schools unaudited in the two-year period. The audit documentation for the 2022-2023 school year indicates safety drill records were not reviewed for any of the 9 schools during their safety audits. Our review found issues with drills held at 6 of these schools. Records indicate drill documentation was reviewed at all schools audited in the 2023-2024 school year.

District safety drill  
guidelines

District safety drill regulations and guidelines, forms, and documentation are inconsistent. Board regulation 5240 requires 1 fire drill during the first week of school and 9 the rest of the year, as well as 2 earthquake and tornado drills during the year. However, the School Safety Emergency Drill guidelines indicate 2 fire drills should be conducted during the first 2 weeks of school and the remaining 8 held approximately once per month. The guidelines also specify that earthquake and tornado drills be held once per semester and also indicate 1 intruder drill should be held once per semester. Neither document discusses the requirement for a surprise intruder drill, but district officials indicated these were required and most safety drill forms included a place to document a surprise intruder drill in addition to the 2 planned drills. Safety drill forms reviewed generally followed the number and timing of drills in accordance with the guidelines, but the versions of the forms and the level of detail varied between schools.

Conclusion

Board policy 5240 provides general safety information for the district. Board regulation 5240 and the School Safety Emergency Drill guidelines specify the required number and timing of safety drills to be held. Properly planned, executed, and documented emergency drills are necessary, to the extent possible, to ensure the safety of all students, staff, and visitors in district facilities. Supporting documentation of drills and sufficient review of documentation is necessary to demonstrate compliance with Board regulations. Also, to avoid confusion and ensure drills are conducted in accordance with the Board's intentions, consistent safety drill policies, regulations, and guidelines are necessary.

Recommendation

The Board of Education ensure safety drills are conducted as required and appropriately documented and ensure policies, regulations, and guidelines are consistent and appropriately communicated.

Auditee's Response

*The administration will ensure all required safety drills are conducted and documented and ensure policies, regulations, and guidelines are appropriately and consistently communicated. Board Regulation 5240*



Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

*addresses the required drills at sites, and a policy will be considered. The Board will be updated at least semi-annually regarding the status of drills that have been conducted.*

*A comprehensive review of all safety policies, procedures, protocols, and communications is underway. A recommendation was approved by the Board during the September 19, 2024, meeting to engage a consultant in association with the Missouri School Boards' Association Center for Education Safety for a thorough assessment and recommendation regarding safety and security. That evaluation began in October 2024 and is anticipated to conclude no later than December 2024. A full recommendation will be provided to the Board of Education.*

### 3. Attendance

The district does not have sufficient procedures to limit access to attendance records. In addition, attendance coding and training procedures need improvement.

#### 3.1 Attendance system

The district's attendance system does not sufficiently limit the time period when changes can be made and there is no review by district officials to ensure changes made to current school year attendance records are appropriate, and some users have more access in the attendance system than required for their job duties.

##### Attendance change period

Some district personnel can change attendance records up to the date of submission to the Department of Elementary and Secondary Education (DESE) and the changes are not routinely reviewed. The system limits the time period attendance record changes can be made based on user permission levels with periods ranging from within the school year to the date of submission to the DESE the following October. District procedures require recording of daily student attendance in the system by each teacher or by the building attendance administrator (AA)<sup>6</sup> when a teacher is absent. Each day the AA ensures all attendance has been entered into the attendance system and, per district procedures, changes after that day should be made by the AA. The attendance system is capable of generating a detailed summary report of attendance changes, but district personnel indicated this is only run upon request and there is no periodic review of changes at the district level.

##### Attendance system access

The Superintendent and other upper level district personnel have more access in the attendance system than required for their job duties. They all have access to both view and change data in the system, but their responsibilities for attendance are limited to only a review role. For example, the Superintendent has access to make changes, but district personnel indicated

<sup>6</sup> Building attendance administrators vary depending on the school and can include a school secretary or business information specialist, or other designated personnel.



## Francis Howell R-III School District Management Advisory Report - State Auditor's Findings

this is only to review certain reports and the Superintendent has not made changes.

### Conclusion

The risk of erroneous changes or improper activity affecting attendance reports submitted to the DESE is increased with the extended time period allowed for changes and excessive user access. Correcting attendance data is necessary to ensure accuracy in the reporting process and any changes must be made before attendance can be certified to the DESE. However, review and approval of all changes is necessary to ensure reliability of the data. Additionally, without limiting user access, the district cannot ensure proper segregation of duties is in place over the functions of entering and reporting the data. Good internal controls require that users be allocated the minimum access rights necessary to perform their assigned job functions, and that access to security functions be explicitly assigned.

### 3.2 Attendance hours

The district claimed student attendance when students were not present because certain attendance codes were improperly programmed into the attendance system. As a result, the district received excess state funding.

The attendance system calculates attendance minutes based on the coding marked for each student each day. When reviewing attendance codes with the former Director of Student Services we identified the system counted time coded as "COL" for students participating in college campus visits, which resulted in the district overstating student attendance hours for the 3 high schools by approximately 1,617 hours for the 2021-2022 school year and 1,458 for the 2022-2023 school year. Because attendance hours are used, in part, to determine state funding, the overstated student attendance hours resulted in approximately \$11,500 in total excess state funding for the 3 schools over the two school years. District personnel indicated the attendance coding is reviewed annually. However this review did not detect the "COL" coding error.

Accurate attendance data is necessary to ensure the district complies with applicable state and federal guidelines and appropriately claims state funding. DESE attendance guidelines state, "Students must be in attendance in an instructional capacity under the direct supervision of a certificated employee of the district to be counted for attendance purposes." In addition, DESE guidance and district policy state that college visits are considered absences.

### Recommendations

The Board of Education:

- 3.1 Implement additional controls and procedures over attendance data, including restricting the time period when changes can be made without authorization, reviewing available reports, and limiting user access rights to only what is necessary to perform job duties.



Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

## Auditee's Response

3.2 Correct attendance records and coding for any attendance improperly reported, and periodically review attendance coding to ensure compliance with district and DESE attendance guidelines.

3.1 *Additional controls and procedures will be implemented. A stakeholder group of building and department leaders will be formed to identify the most efficient process for collecting attendance and managing the data district-wide, and provide all involved leaders and staff with updated instructions. The work will include assessing who has access, who is able to affect change, the period of time changes may be made, requiring the appropriate leaders to authorize any exceptions, and comprehensive reporting on absences. The data management will include a review of the change log relative to change authorization documented.*

*Leaders will discuss and plan to limit access to edit attendance data by considering the following restrictions:*

- *District administrators will be limited to view-only access to attendance*
- *Building administrators will be limited to view-only access to attendance*
- *Building staff including the Building Information Specialist and Attendance Clerk will edit changes in current year only*
- *District Information Specialists will edit authorized changes (clean up) thereafter*

3.2 *As identified in the audit, attendance codes within Infinite Campus were used in unintended ways. For example, the COL attendance code was intended to identify an academic field trip organized, coordinated, and supervised by certificated personnel. However, it was erroneously used to record students who were absent from school on college visits that were not supervised by certificated personnel. This issue was identified for the 2022-23 academic year, and corrections were made in core data. For subsequent years, the code was revised in the student information system to reflect an excused absence for the student, and no attendance was claimed in the report to the Department of Elementary and Secondary Education.*

*The following measures will be taken to ensure that data governance is improved, including controls for creating and maintaining user accounts and implementing security controls to safeguard systems and data:*

- *A stakeholder group will review codes annually*



---

Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

---

- *Attendance codes will be standardized across elementary and secondary schools*
- *All attendance personnel with edit access will receive annual training in these definitions*

---

## 4. District Financing

The district issued general obligation (GO) bonds using a negotiated sale rather than a competitive sale process, did not solicit proposals for underwriting services, and received financial advisory services from the underwriter. The bonds were also sold in a private sale without advertisement. As of June 30, 2024, the district has outstanding bond debt totaling \$286.41 million from GO and GO refunding bond issuances from 2009 to 2022. The district's bond underwriter received fees for the bond issuances totaling approximately \$1.6 million.

For each sale, the Board did not obtain outside financial advisory services and instead only relied on the financial advice provided by the bond underwriter. In addition, the bonds were sold privately through a negotiated sale to the underwriter instead of through a competitive bid process. Furthermore, the Board did not select the bond underwriter using a competitive process, but instead used an underwriter the district had previously used. According to the bond underwriter, its firm had worked with the district for at least the past 20 years.

While Missouri law does not require competitive sales of these types of financing instruments or competition in selecting bond underwriters, competitive sales may result in lower interest costs for the district. Furthermore, competition in selecting bond underwriters is important to ensure services are obtained from the best qualified providers at a fair price.

The GFOA indicates that issuers should sell their debt using a method of sale (competitive sale or negotiated sale) that is most likely to achieve the lowest cost of borrowing, and recommends issuers select a method of sale based on a thorough analysis of the relevant rating, security, structure, and other factors pertaining to the bond issue,<sup>7</sup> and if the issuer lacks sufficient in-house expertise and access to current bond market information, the analysis and selection should be undertaken with the advice of a financial advisor chosen through a competitive process.<sup>8</sup> The GFOA also indicates the presence of the following factors may favor the use of a competitive sale: the rating of the

---

<sup>7</sup> Government Finance Officers Association, *Selecting and Managing the Method of Sale of Bonds*, March 5, 2021, <<https://www.gfoa.org/materials/selecting-and-managing-the-method-of-sale-of-bonds>>, access September 29, 2024.

<sup>8</sup> Government Finance Officers Association, *Selecting and Managing Municipal Advisors*, February 28, 2014, <<https://www.gfoa.org/materials/selecting-and-managing-municipal-advisors>>, accessed September 29, 2024.



## Francis Howell R-III School District Management Advisory Report - State Auditor's Findings

bonds is single-A or higher; the bonds are general obligation bonds; the bonds do not include new financing features requiring explanation to the bond market; and the issuer is well-known and regularly in the market, but infrequent issuers meeting the 3 previous factors may also successfully issue debt through a competitive sale.<sup>9</sup> Based on the bond indentures, the district's issuance met the first 3 factors cited by the GFOA. Additionally, the GFOA recommends if the issuer determines that a negotiated sale is more likely to result in the lowest cost of borrowing, the issuer should select the underwriter through a formal request for proposals process.<sup>10</sup>

The Municipal Securities Rulemaking Board (MSRB)<sup>11</sup> Rule G-23 clarifies the financial advisor has a fiduciary responsibility to the governmental entity (issuer) and cannot act as both financial advisor and underwriter on the same bond issue.

### Recommendation

The Board of Education consider open competition in any future bond sales and obtain independent financial advice for bond issues.

### Auditee's Response

*The Board and administration commit to ensuring that the appropriate sale methodology is applied for all future bond sales and understands that large bond issues may present justification for a negotiated sale of bonds. The focus will be achieving the lowest borrowing cost while meeting the needs of the District.*

## 5. Accounting and Cash Handling Controls and Procedures

District oversight of accounting and cash handling procedures at school buildings needs improvement. Our review noted receipting and depositing procedures were inconsistent, receipts were not always secured, and district officials were not aware of some petty cash funds maintained at schools. District financial records show total student activity collections of over \$2.1 million for the 2022-2023 school year. These are comprised of various cash and check receipts including student activity fees, athletic fees, and event admissions. These funds are at greater risk because there is a variety of handling and record-keeping methods throughout the schools.

School administrative assistants/cashiers are generally responsible for the receipting, recording, depositing, and reconciling of money collected by teachers, organization sponsors, and school office personnel. Athletic event

<sup>9</sup> Government Finance Officers Association, *Selecting and Managing the Method of Sale of Bonds*.

<sup>10</sup> Government Finance Officers Association, *Selecting and Managing Underwriters for Negotiated Bond Sales*, February 28, 2014, <<https://www.gfoa.org/materials/selecting-and-managing-underwriters-for-negotiated>>, accessed September 29, 2024.

<sup>11</sup> The MSRB is the regulatory agency that oversees firms involved in underwriting municipal bonds and providing financial advice, and has issued various rules addressing the activities and roles of financial advisors and underwriters.



---

Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

---

attendance and concession sales are generally handled by applicable school organizations and the money collected is later transmitted to the school office. Administrators at each school provide minimal oversight of these functions and records.

We judgmentally selected and reviewed procedures at one high school, one middle school, one elementary school, and one early childhood center. Student activity receipts at the 4 schools totaled approximately \$723,700 for the 2022-2023 school year.

### 5.1 Cash handling policies and procedures

The district does not provide sufficient guidance to schools on how to handle receipts, and cash handling procedures are inconsistent. Some school personnel maintained their own procedures while others indicated cash handling processes were communicated from previous employees. District officials also indicated the information is communicated in annual professional development sessions. However, we noted varied procedures and control weaknesses at the schools reviewed as discussed in sections 5.2 and 5.3.

District policy 3121 indicates that all money collected at district schools will be properly handled and safeguarded. The policy requires money collected be submitted to the school principal/designee who is responsible for safekeeping and requires the money to be secured. Beyond this, district policies do not outline how schools should handle receipting and depositing money, including how to document amounts received, reconcile collections, or prepare money for deposit.

The district's Business Operating Procedures and Federal Awards Administration Manual (Business Operations Manual) provides more detailed procedures and includes provisions for depositing daily, counting cash in front of another person, using a tally sheet, restrictively endorsing checks, and using petty cash. However, some district employees were not aware of this manual and, instead, created their own informal procedures. These procedures include a deposit guide, which was distributed by a finance department official, and receipting and depositing procedures developed by personnel at one high school.

Procedures that are clearly communicated to those handling receipts are necessary to ensure consistency and reduce the risk of loss, theft, and misuse of district money.

### 5.2 Segregation of duties

District officials have not adequately segregated duties, or performed documented supervisory or independent reviews of the accounting records. The school administrative assistants at the 4 schools we visited, receive and record money, prepare deposits, and secure the money until it is picked up by a courier and taken to the bank for deposit. There is no independent or





Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

supervisory review of the receipt records or deposits beyond comparing the copy of a deposit slip to bank records by the finance department. The Business Operations Manual calls for at least the counting of receipts in front of another employee, but none of the administrative assistants at the 4 schools indicated this was done.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, periodic supervisory or independent review of the records should be performed and documented.

### 5.3 Receipts and deposits

Inconsistent procedures and weaknesses exist in receipting, transmitting, depositing, and securing money received at some schools. The following concerns were noted:

#### Receipt slips and supporting documentation

School administrative assistants do not consistently issue receipt slips or record receipts on a receipt log at any of the 4 schools. In addition, supporting documentation is not always provided with the money transmitted to school administrative assistants. For example, the administrative assistant at one school indicated teachers will drop off an envelope containing receipts in her office without documenting which teacher they came from or other information to indicate the purpose of the receipts.

#### Depositing timely

The frequency of deposits varied between the schools reviewed. The administrative assistant at one school indicated she makes deposits when held funds are approximately \$1,000, the administrative assistant at another school indicated she deposits when held funds are over approximately \$200, and the administrative assistants at the two other schools indicated they deposit once a week or 1 to 2 times per month. The Business Operations Manual indicates deposits should be prepared daily.

#### Security of receipts

School personnel at one school did not secure receipts awaiting pickup from the courier. Administrative assistants at two different collection points at the school described placing the sealed bags with the receipts ready for deposit on accessible counters until the courier retrieved the deposits. District policy and the Business Operations Manual indicate receipts should not be left in an unsecured location.

#### Conclusion

Failure to implement adequate receipting, recording, securing, and depositing procedures increases the risk that loss, theft, or misuse of money will go undetected and accounting records will contain errors.

### 5.4 School building funds

District officials were not aware of all money maintained at school buildings. Finance department personnel did not know that any school maintained a petty cash fund, although district policy and the Business Operations Manual allow for such funds at the approval of the Chief Financial Officer.



Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

We inquired with officials at all of the district schools and noted 4 schools maintained petty cash funds ranging from approximately \$200 to \$500. Finance department personnel also did not know the amount of change, reserve, or other funds maintained at some schools. Two high schools responding to our inquiries noted change and/or reserve funds totaling approximately \$2,000 and \$3,800. Additionally, one school administrative assistant identified approximately \$1,100 in the school's vault after our inquiries. She was not aware of the origin of the money but believed it predated her start with the school in November 2021. The finance department also did not have a record of these funds.

District Policies 3120 and 3121 and the Business Operation Manual provide general information for cash handling and petty cash funds at the building level but do not address oversight of these or any funds by district officials. District-level oversight and tracking of money maintained at various schools is necessary to reduce the risk of loss, theft, or misuse of district funds.

## Recommendations

The Board of Education:

- 5.1 Ensure district procedures are consistent, formally documented, and communicated to all employees responsible for cash handling.
- 5.2 Adequately segregate accounting duties or ensure documented supervisory or independent reviews of detailed accounting records are performed.
- 5.3 Ensure money is properly receipted, supported, transmitted, and deposited timely. Also, the Board should ensure money is properly secured.
- 5.4 Establish procedures to identify and track funds maintained at school buildings.

## Auditee's Response

- 5.1 *Since the 2021-2022 school year, five separate individuals have served in finance leadership positions. The new leaders have improved a number of processes and a prioritized list of opportunities has been created, including the items noted.*

*Regarding these specific findings, procedures have consistently been available to all administrative assistants (AAs) responsible for cash handling on the shared drive established for AAs. These procedures have been maintained on the shared drive for many years, and periodically updated. Given that many reported not knowing the consistent procedures, a routine communication will be provided to all AAs, and additional training will be provided to employees assuming these roles each year. A minimum of two trainings have*



Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

*been conducted each year. The most recent training occurred November 5, 2024, and AAs communicated they understand where information is located and their job responsibilities. A follow-up communication will be provided to all building principals. The instruction during the session included:*

- *A review of where to find all cash handling controls policies and procedures on the Finance AA shared drive,*
- *A review of segregation of duties and ways to handle checking and verifying cash deposits,*
- *A review of issuing receipt slips, maintaining receipt logs, and ensuring each site has the supplies needed,*
- *A review of the cash collecting form provided to teachers at the beginning of the school year for awareness of how to collect cash and how to provide to the AA for proper recording,*
- *A review all procedures to ensure all AA staff are consistently using the provided instructions,*
- *A review of the timeliness of deposits, that deposits be prepared daily per the operating manual, and*
- *A review of secure locations for cash.*

*5.2-5.4 A third-party consulting engagement is planned to review current practice at sites and recommend district-wide improvements and procedure updates. The review will occur in December 2024.*

*Accounting team members compiled a listing of all petty cash amounts in each of the buildings and identified that seven sites securely maintain petty cash. Audits were performed on half of the sites in September 2024, and no issues were noted. The remaining sites will be audited in the coming weeks, with all sites being audited at least annually. Additionally, leaders will discuss the value of separating the petty cash amounts as separate assets on the balance sheet for ease in identification.*

## **6. Payroll and Personnel Procedures**

Improvement over payroll controls and procedures is needed. The District's payroll expenses totaled approximately \$142 million for the year ended June 30, 2023.

### **6.1 Leave policy**

District policies and regulations do not reflect the maximum vacation leave balances that chief, director, and manager level employees may carry over from year to year. Instead the 150 percent of yearly accruals allowed to carry over is only included in an informal document district personnel indicated they have passed down within the human resources department since at least 2013. There is no support to show that this was Board approved. District



---

Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

---

officials could not explain why the carryover was not included in the Board-approved policies and/or regulations.

District regulations 4330ES and 4330SU indicate most employees may carry over a maximum of 100 percent of their annual vacation leave accrual, but does not address upper level administrative accruals. Complete, consistent, and updated leave policies and regulations help ensure equitable treatment and prevent misunderstandings.

## 6.2 Commuting miles

The district does not properly report commuting mileage as a taxable fringe benefit for employees who commute with district-owned vehicles.

The district allows 7 maintenance department employees to take district vehicles home to be available to respond to emergencies or perform other district business. District policy 3191 indicates the allowance is for the "management efficiency of the District" but district personnel indicated the employees are not required to commute with the vehicles. The district reports the vehicle benefit to the IRS under the "commuting rule" special valuation method which only requires it to report a taxable benefit of \$3 per day. However, because the employees are not required to commute, the mileage does not meet the IRS requirements for this special valuation method. District policy specifies use of this method and district personnel indicated this has historically been their practice.

In addition, the district does not require mileage logs or any mileage information to ensure vehicle use is not personal. Personal use of more than a de minimus amount is prohibited by district policy and IRS guidelines. Instead, the employees only report the number of days they drove the vehicles home in the year upon request from payroll personnel. The number of days is multiplied by the \$3 per day to determine the employees taxable benefit. Our review of the December 2022 responses to payroll personnel requests noted one employee gave an approximate number while another only stated "same as last year."

IRS Publication 15-B provides for the reporting of personal commuting mileage as a taxable fringe benefit. The full value of the provided vehicle is to be reported as taxable unless the employer elects, and the mileage qualifies for, one of the special valuation methods. To qualify for use of the commuting rule, the employer must require the employees to commute in the provided vehicle. In addition, the "commuting rule" prohibits more than a de minimus personal use of the provided vehicle. Other valuation methods would also require detailed mileage logs be submitted to ensure the vehicle use qualified. Failure to properly report commuting and personal mileage may subject the district to penalties and/or fines. A vehicle log would help document that all personal and commuting mileage is properly reported.



---

Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

---

### 6.3 Incomplete records

Employment records for several employees were not complete. We reviewed the employment records, including personnel, payroll, and I-9 (Employment Eligibility Verification) form files, for 40 of the 3,493 employees to ensure documentation was included to substantiate proper hiring, position, and pay rate and to ensure all required forms were completed. For the 2022-2023 school year, we identified the following issues:

- The annual evaluations for 4 employees could not be located in their personnel files, and supporting documentation for 2 employee evaluations were not signed by a supervisor and/or administrator.
- The applications for 2 employees were not signed and dated by the employee.
- Documentation of mandatory training completion was missing from 1 employee's personnel file.

The district could not locate the missing documentation.

District policy 4860GE requires the district to maintain complete and current personnel files for all district employees. Complete employment records are necessary to support personnel actions, including hiring, pay rate assignment, and promotion.

### 6.4 User access and review

Some payroll employees had more access in the payroll and leave systems than required for their job duties and there is no review or secondary approval for new employee profiles created by human resources staff.

Our review of the payroll software noted 3 payroll employees had the ability to add new employees to the system and to change pay rates when their job duties were limited to processing payroll for existing employees at established pay rates. District personnel indicated they were unaware of the permissions and they were granted in error. Personnel corrected these issues after we brought them to their attention. In addition, our review of those with access to the absence management system identified 3 former employees whose access was not removed and 2 employees, the payroll lead and Superintendent, who could make changes to leave records when it is not required for their positions. Additionally, no one reviews or approves new employee profiles in the payroll system created by human resources staff.

Without periodically reviewing user access rights and the creation of new employee profiles within the payroll and leave systems, the district cannot ensure proper segregation of duties is in place over the functions of entering, approving, and reporting payroll and leave data. Good internal controls require users be allocated the minimum access rights necessary to perform their assigned job functions, access to security functions be explicitly



Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

assigned, and user access be periodically reviewed to ensure it is appropriate. Allowing users access to systems in excess of what is required for their job duties increases the risk of improper activity occurring, including creating fictitious employees or providing excess benefits.

## Recommendations

The Board of Education:

- 6.1 Establish formal annual leave schedules for senior administration employees.
- 6.2 Comply with IRS guidelines for reporting fringe benefits related to personal and commuting mileage and require logs to provide supporting documentation for vehicle usage.
- 6.3 Ensure employment records are maintained and complete for all employees.
- 6.4 Limit user access in the payroll and leave systems to only what is necessary to perform job duties, ensure there is supervisory review and approval for all new employee profiles, and periodically review user access to ensure access is properly assigned.

## Auditee's Response

- 6.1 *A formal annual leave schedule and process will be developed and communicated, including necessary updates to board policy.*
- 6.2 *Procedures and policy will be updated to reference compliance with the Internal Revenue Service Publication 15-B, Employer's Tax Guide to Fringe Benefits. That updated method for taxing staff members driving district vehicles will be implemented effective January 1, 2025.*
- 6.3 *Leaders will develop queries to identify any missing data for employee records, and staff will perform the queries routinely, and provide corrections. Checklists will be created and followed for employee records to ensure all documentation is obtained and secured within the Human Resources Information System. Routine audits of employee records will be conducted by the Director of Human Resources, Director of Finance, or designee, to ensure the process is followed.*

*Beginning with the 2023-2024 fiscal year, all employees complete mandatory training using the Vector Solutions K-12 training system. This process provides clear expectations on mandatory training and tracks individual employee completion. The human resources leaders ensure all employees have completed the training in a timely manner.*



Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

6.4 *The administration will ensure user access in the payroll and leave systems is limited to only that which is necessary to perform job duties. A supervisory review will be implemented for approving all new employee profiles, and a supervisor will periodically review user access for proper assignment.*

## 7. District Property

The district did not provide sufficient guidance to building officials on how to track school property, and as a result, building level property records are inconsistent or nonexistent. Insurance documents list the replacement cost for all building contents at \$89 million at June 30, 2023.

Neither district policy nor the associated regulation prescribes how property records should be maintained, how and when inventories should be conducted, or if there is any district level review of building property records. District policy 5410 defines physical property for inventory purposes as property other than the building and built-in fixtures including desks, chairs, and computers and indicates building principals are responsible for the inventory of property at their buildings. The associated district regulation 5410 indicates the district will maintain effective control over and accountability for all funds, property, and other assets regardless of cost.

We surveyed officials at all 23 buildings regarding their property inventory procedures and noted the types of records and procedures varied significantly between buildings. Officials for 12 buildings indicated they did not have a building property list. Some officials responded that they created lists of desks or other property even if they did not have an official property record, while others indicated they did not have a formal process to create or review property lists. Of the 10 schools that officials indicated had property records, only 2 conducted an annual inventory for the 2022-2023 school year. We reviewed the property records for 9 of the 10 schools and noted the information tracked also varied between schools. Further, asset records and annual inventories are not reviewed by district officials each year to ensure accuracy and completeness or to account for additions and dispositions. District officials were not aware of the confusion and lack of consistency within the district.

Adequate asset records are necessary to ensure better control over district property. Specific guidance and periodic oversight is necessary to ensure records are consistent throughout the district and sufficient information is tracked to ensure compliance with district policy.

### Recommendation

The Board of Education provide guidance to building officials to ensure property records are complete and consistent.

### Auditee's Response

*The District property insurance is provided through the Missouri United School Insurance Council (MUSIC), a non-profit, member-owned, self-*



Francis Howell R-III School District  
Management Advisory Report - State Auditor's Findings

---

*insurance pooling program providing comprehensive property and casualty coverage for Missouri public schools and community colleges. MUSIC does not require inventory lists to be maintained; however, in the event of a total loss, all inventory would need to be identified and MUSIC would reimburse costs based on invoices submitted for replacement purchases. A stakeholder group will be formed to identify the most efficient process for tracking inventory district-wide, and provide building and department leaders with updated instructions for annually updating data. A technology inventory exists and is currently being updated by technology staff.*



# Francis Howell R-III School District

## Organization and Statistical Information

The Francis Howell R-III School District is located in St. Charles County. The district currently has three early childhood centers, ten elementary schools, (grades K-5), five middle schools (grades 6-8), three high schools (grades 9-12), and two alternative schools (one grades 9-12 and one grades 2-12). Enrollment was approximately 16,284 for the 2022-2023 school year. The district employed 2,254 full-time employees and 1,239 part-time employees, at June 30, 2023.

The Francis Howell R-III School District has been classified under the Missouri School Improvement Program as "Accredited" by the Missouri Department of Elementary and Secondary Education.

### School Board

An elected board acts as the policy-making body for the district's operations. The board's seven members serve 3-year terms without compensation. Members of the board at June 30, 2023, were

Adam Bertrand, President  
 Randy Cook, Vice-President  
 Jane Puszkas, Treasurer  
 Janet Stiglich, Member  
 Chad Lange, Member  
 Ron Harmon, Member  
 Mark Ponder, Member

### Superintendent

The district's superintendent as of July 1, 2023, was Dr. Kenneth Roumpos. His annual compensation is \$205,000, plus costs associated with health, dental, and vision insurance coverage, and life insurance not less than \$75,000 in death benefits. In addition, Dr. Roumpos receives \$600 per month car allowance to carry out his duties as superintendent. The superintendent's compensation is established by the school board.

### Salary Averages - Administrators and Teachers

Average salaries for district administrators and teachers for each of the 5 fiscal years through the year ended June 30, 2023, were as follows:

Year Ended June 30,	Average Annual Salaries			
	Administrators			Teachers
	Central Office	Building	All	
2019	\$ 152,095	110,585	115,481	62,716
2020	154,371	110,969	116,425	64,147
2021	146,649	111,894	115,879	65,285
2022	150,043	112,702	116,739	65,903
2023	148,860	113,772	117,927	67,159

Source: Missouri Comprehensive Data System, <<https://apps.dese.mo.gov/MCDS/Home.aspx>>, accessed September 11, 2024.

### Financial Activity

A summary of the district's financial activity obtained from the financial statement audit report for the year ended June 30, 2023, follows.



Francis Howell R-III School District  
Organization and Statistical Information

**FRANCIS HOWELL R-III SCHOOL DISTRICT**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES:</b>					
Local	\$ 77,216,084	\$ 77,932,079	\$ 22,368,909	\$ 5,857,018	\$ 183,374,090
County	1,343,619	1,279,152	472,738	54,188	3,149,697
State	12,097,110	51,808,758	-	-	63,905,868
Federal	12,751,548	5,285,350	-	17,864	18,054,762
Interest	1,821,906	840,844	417,891	3,125,714	6,206,355
Student activities	2,537,212	-	-	73,406	2,610,618
Other	463,492	247,127	-	-	710,619
<b>Total Revenues</b>	<b>108,230,971</b>	<b>137,393,310</b>	<b>23,259,538</b>	<b>9,128,190</b>	<b>278,012,009</b>
<b>EXPENDITURES:</b>					
Current:					
Instruction	17,050,802	101,950,735	-	472,513	119,474,050
Attendance	2,362,580	-	-	-	2,362,580
Guidance	166,146	5,735,397	-	-	5,901,543
Health, psych, speech and audio	5,992,399	5,423,709	-	26,559	11,442,667
Improvement of instruction	1,016,163	3,230,145	-	-	4,246,308
Professional development	64,043	312,320	-	-	376,363
Media services (library)	1,169,338	2,095,028	-	26,428	3,290,794
Board of Education services	1,194,296	-	-	-	1,194,296
Executive administration	1,347,059	1,583,764	-	3,648	2,934,471
Technology services	4,161,672	24,236	-	549,132	4,735,040
Building level administration	3,148,647	9,478,685	-	7,897	12,635,229
Business central service	2,000,229	6,770	-	3,573	2,010,572
Operation of plant	15,846,346	-	-	2,039,688	17,886,034
Security services	1,049,660	-	-	33,707	1,083,367
Pupil transportation	13,321,645	-	-	2,359,573	15,681,218
Food services	7,205,449	-	-	154,384	7,359,833
Central office support services	4,465,772	18,300	-	130,478	4,614,550
Community service	8,653,001	102,558	-	1,947	8,757,506
Capital outlay	-	-	-	81,636,517	81,636,517
Debt service:					
Principal	-	-	11,135,000	1,427,657	12,562,657
Interest and other charges	-	-	11,715,400	182,579	11,897,979
<b>Total Expenditures</b>	<b>90,215,247</b>	<b>129,961,647</b>	<b>22,850,400</b>	<b>89,056,280</b>	<b>332,083,574</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>18,015,724</b>	<b>7,431,663</b>	<b>409,138</b>	<b>(79,928,090)</b>	<b>(54,071,565)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in (out)	(6,696,285)	-	-	6,696,285	-
Proceeds from sale of other property	2,660	-	-	1,832,247	1,834,907
<b>Total Other Financing Sources (Uses)</b>	<b>(6,693,625)</b>	<b>-</b>	<b>-</b>	<b>8,528,532</b>	<b>1,834,907</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>11,322,099</b>	<b>7,431,663</b>	<b>409,138</b>	<b>(71,399,558)</b>	<b>(52,236,658)</b>
<b>FUND BALANCES, BEGINNING OF YEAR (RESTATED)</b>	<b>33,424,899</b>	<b>9,547,283</b>	<b>23,900,424</b>	<b>224,410,082</b>	<b>291,282,688</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 44,746,998</b>	<b>\$ 16,978,946</b>	<b>\$ 24,309,562</b>	<b>\$ 153,010,524</b>	<b>\$ 239,046,030</b>



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Carroll County, Missouri

The Office of the State Auditor contracted for an audit of Carroll County's financial statements for the year ended December 31, 2023, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

December 2024  
Report No. 2024-104



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

---

### Recommendations in the contracted audit of Carroll County

---

Sheriff's Bank Reconciliation	The Sheriff's office implement procedures to ensure that bank reconciliations are being reviewed, and to document this review along with the date onto the bank reconciliation.
Public Administrator Ward Expense Documentation	The Public Administrator ensure that proper documentation is maintained in the individual ward files to support all disbursements made on behalf of wards.
Reporting of Investments in Accounting System	The Treasurer adjust the accounting system to properly reflect invested cash balances, and document the correct accounting procedures to record the movement of money to ensure the accurate and efficient recording of transactions in the accounting system.

ANNUAL FINANCIAL REPORT

**CARROLL COUNTY, MISSOURI**

For the Year Ended  
December 31, 2023

---

**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

# CARROLL COUNTY, MISSOURI

## TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
List of Elected Officials 2023	i
FINANCIAL SECTION	
Independent Auditor's Report	ii
BASIC FINANCIAL STATEMENTS:	
Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis	11
Notes to the Financial Statements	12
COMPLIANCE SECTION	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	20
Findings and Recommendations	22
Follow-Up on Prior Audit Findings for an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	23

## **INTRODUCTORY SECTION**

CARROLL COUNTY, MISSOURI  
List of Elected Officials 2023

*County Commission*

Presiding Commissioner – Stan Falke  
Commissioner, District 1 – Everett Shields  
Commissioner, District 2 – David Martin

*Other Elected Officials*

Assessor – Devin Ford Frazier  
Circuit Clerk and ex-officio Recorder of Deeds – Janet Horine  
Collector/Treasurer – Megan Endicott  
Coroner – Steven W. Bittiker  
County Clerk – Petal J. Stanley  
Prosecuting Attorney – Cassandra Brown  
Public Administrator – Linda Leabo  
Sheriff – William McCoy  
Surveyor – Marcus J. Magee



## **FINANCIAL SECTION**

## **McBRIDE, LOCK & ASSOCIATES, LLC**

---

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Carroll County, Missouri

#### **Report on the Audit of the Financial Statements**

##### ***Opinion***

We have audited the accompanying financial statements of Carroll County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements.

##### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Carroll County, Missouri, as of December 31, 2023, and their respective cash receipts and disbursements, and budgetary results for the year then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri law as described in Note 1.

##### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Carroll County, Missouri, as of December 31, 2023, or the changes in financial position thereof for the year then ended.

##### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Carroll County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1, the financial statements are prepared by Carroll County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Carroll County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Carroll County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2024, on our consideration of Carroll County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Carroll County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Carroll County, Missouri's internal control over financial reporting and compliance.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
November 4, 2024

CARROLL COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

Fund	Cash and Investments January 1	Receipts	Disbursements	Cash and Investments December 31
General Revenue	\$ 4,608,158	\$ 2,412,647	\$ 1,882,463	\$ 5,138,342
Special Road & Bridge	1,460,514	2,048,448	1,578,725	1,930,237
Assessment	452,286	312,486	260,531	504,241
Law Enforcement Training	3,164	741	1,000	2,905
Prosecuting Attorney Training	1,331	905	473	1,763
Drainage District III	214,339	19,897	52	234,184
Special Sheriff	3,664	4,470	4,903	3,231
Johnson Grass	50,487	24,946	11,378	64,055
Recorder's Preservation	20,390	3,806	5,663	18,533
Prosecuting Attorney Delinquent	2,325	344	473	2,196
Election Services	58,381	10,080	5,735	62,726
Courthouse Restoration	207,746	3,733	104	211,375
Law Enforcement Training-Post	-	500	-	500
Tax Maintenance	57,460	17,682	26,046	49,096
Local Emergency Planning Committee	33,398	4,037	168	37,267
Sheriff Revolving	12,394	1,446	1,187	12,653
County Law Enforcement Restitution	6,432	6,906	3	13,335
Deputy Sheriff Salary Supplemental	927	1,936	1,880	983
Prosecuting Attorney Administrative Cost Handling	3,290	650	7	3,933
COVID Relief	833,541	3,963	101,252	736,252
LATCF - Tribal	50,000	50,104	6,820	93,284
Opioid Settlement	-	14,644	12,600	2,044
Senate Bill 40 Board	60,833	247,967	283,334	25,466
Total	<u>\$ 8,141,060</u>	<u>\$ 5,192,338</u>	<u>\$ 4,184,797</u>	<u>\$ 9,148,601</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

CARROLL COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

		GENERAL REVENUE FUND	
		Budget	Actual
RECEIPTS			
Property taxes	\$	727,000	\$ 727,794
Sales taxes		670,000	848,410
Intergovernmental		31,661	60,492
Charges for services		628,895	682,479
Interest		13,000	18,265
Other		16,557	10,537
Transfers in		62,000	64,670
Total Receipts	\$	2,149,113	\$ 2,412,647
DISBURSEMENTS			
County Commission	\$	157,821	\$ 150,078
County Clerk		159,759	142,388
Elections		113,468	57,178
Buildings and grounds		233,668	120,213
Employee fringe benefits		324,600	266,358
Treasurer		163,574	142,154
Recorder of Deeds		44,630	33,647
Circuit Court		20,850	13,226
Court Administration		123,445	105,859
Public Administrator		54,273	51,940
Sheriff		883,572	628,148
Prosecuting Attorney		142,787	115,218
Juvenile Officer		28,550	13,402
Coroner		34,772	31,716
Other County Government		-	1,774
Transfers out		-	9,164
Emergency fund		65,000	-
Total Disbursements	\$	2,550,769	\$ 1,882,463
RECEIPTS OVER (UNDER)			
DISBURSEMENTS	\$	(401,656)	\$ 530,184
CASH AND INVESTMENTS, JANUARY 1		4,608,158	4,608,158
CASH AND INVESTMENTS, DECEMBER 31	\$	4,206,502	\$ 5,138,342

The accompanying Notes to the Financial Statements are an integral part of these statements.

CARROLL COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	SPECIAL ROAD & BRIDGE FUND		ASSESSMENT FUND		LAW ENFORCEMENT TRAINING FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ 123,000	\$ 134,299	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	2,346,500	1,761,019	35,000	33,822	-	-
Charges for services	70,000	136,569	238,320	270,377	550	734
Interest	2,850	11,267	1,500	3,991	5	7
Other	-	5,294	6,000	4,296	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 2,542,350</u>	<u>\$ 2,048,448</u>	<u>\$ 280,820</u>	<u>\$ 312,486</u>	<u>\$ 555</u>	<u>\$ 741</u>
DISBURSEMENTS						
Salaries	\$ 214,520	\$ 194,118	\$ 174,770	\$ 162,070	\$ -	\$ -
Employee fringe benefits	94,000	68,466	28,782	29,436	-	-
Materials and supplies	449,440	519,420	24,200	9,786	-	-
Services and other	34,000	42,040	12,700	11,682	2,500	1,000
Capital outlay	189,500	122,754	54,282	42,887	-	-
Construction	1,629,500	571,927	-	-	-	-
Transfers out	60,000	60,000	3,500	4,670	-	-
Total Disbursements	<u>\$ 2,670,960</u>	<u>\$ 1,578,725</u>	<u>\$ 298,234</u>	<u>\$ 260,531</u>	<u>\$ 2,500</u>	<u>\$ 1,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (128,610)	\$ 469,723	\$ (17,414)	\$ 51,955	\$ (1,945)	\$ (259)
CASH AND INVESTMENTS, JANUARY 1	<u>1,460,514</u>	<u>1,460,514</u>	<u>452,286</u>	<u>452,286</u>	<u>3,164</u>	<u>3,164</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,331,904</u>	<u>\$ 1,930,237</u>	<u>\$ 434,872</u>	<u>\$ 504,241</u>	<u>\$ 1,219</u>	<u>\$ 2,905</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CARROLL COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	PROSECUTING ATTORNEY TRAINING FUND		DRAINAGE DISTRICT III FUND		SPECIAL SHERIFF FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ 24,000	\$ 18,755	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	500	902	-	-	4,500	4,464
Interest	-	3	435	1,142	10	6
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 500</u>	<u>\$ 905</u>	<u>\$ 24,435</u>	<u>\$ 19,897</u>	<u>\$ 4,510</u>	<u>\$ 4,470</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	1,100	473	75,025	52	5,010	4,588
Capital outlay	-	-	-	-	2,000	315
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,100</u>	<u>\$ 473</u>	<u>\$ 75,025</u>	<u>\$ 52</u>	<u>\$ 7,010</u>	<u>\$ 4,903</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (600)	\$ 432	\$ (50,590)	\$ 19,845	\$ (2,500)	\$ (433)
CASH AND INVESTMENTS, JANUARY 1	<u>1,331</u>	<u>1,331</u>	<u>214,339</u>	<u>214,339</u>	<u>3,664</u>	<u>3,664</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 731</u>	<u>\$ 1,763</u>	<u>\$ 163,749</u>	<u>\$ 234,184</u>	<u>\$ 1,164</u>	<u>\$ 3,231</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.



CARROLL COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	JOHNSON GRASS FUND		RECORDER'S PRESERVATION FUND		PROSECUTING ATTORNEY DELINQUENT FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ 26,000	\$ 24,351	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	12	194	-	-	-	-
Charges for services	-	-	3,600	3,763	400	339
Interest	175	399	40	43	-	5
Other	670	2	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 26,857</u>	<u>\$ 24,946</u>	<u>\$ 3,640</u>	<u>\$ 3,806</u>	<u>\$ 400</u>	<u>\$ 344</u>
DISBURSEMENTS						
Salaries	\$ 12,000	\$ 414	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	5,100	529	-	-	-	-
Materials and supplies	4,500	402	124	98	500	173
Services and other	15,450	9,693	8,136	5,565	450	300
Capital outlay	1,000	340	-	-	500	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 38,050</u>	<u>\$ 11,378</u>	<u>\$ 8,260</u>	<u>\$ 5,663</u>	<u>\$ 1,450</u>	<u>\$ 473</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (11,193)	\$ 13,568	\$ (4,620)	\$ (1,857)	\$ (1,050)	\$ (129)
CASH AND INVESTMENTS, JANUARY 1	<u>50,487</u>	<u>50,487</u>	<u>20,390</u>	<u>20,390</u>	<u>2,325</u>	<u>2,325</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 39,294</u>	<u>\$ 64,055</u>	<u>\$ 15,770</u>	<u>\$ 18,533</u>	<u>\$ 1,275</u>	<u>\$ 2,196</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CARROLL COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	ELECTION SERVICES FUND		COURTHOUSE RESTORATION FUND		LAW ENFORCEMENT TRAINING-POST FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	700	795	-	-	500	500
Interest	75	121	800	3,733	-	-
Other	-	-	-	-	-	-
Transfers in	9,100	9,164	-	-	-	-
Total Receipts	<u>\$ 9,875</u>	<u>\$ 10,080</u>	<u>\$ 800</u>	<u>\$ 3,733</u>	<u>\$ 500</u>	<u>\$ 500</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	10,110	2,766	50,000	104	500	-
Capital outlay	11,000	2,969	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 21,110</u>	<u>\$ 5,735</u>	<u>\$ 50,000</u>	<u>\$ 104</u>	<u>\$ 500</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (11,235)	\$ 4,345	\$ (49,200)	\$ 3,629	\$ -	\$ 500
CASH AND INVESTMENTS, JANUARY 1	<u>58,381</u>	<u>58,381</u>	<u>207,746</u>	<u>207,746</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 47,146</u>	<u>\$ 62,726</u>	<u>\$ 158,546</u>	<u>\$ 211,375</u>	<u>\$ -</u>	<u>\$ 500</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CARROLL COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	TAX MAINTENANCE FUND		LOCAL EMERGENCY PLANNING COMMITTEE FUND		SHERIFF REVOLVING FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	15,000	4,037	-	-
Charges for services	16,500	17,555	-	-	2,500	1,420
Interest	130	127	-	-	15	26
Other	50	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 16,680</u>	<u>\$ 17,682</u>	<u>\$ 15,000</u>	<u>\$ 4,037</u>	<u>\$ 2,515</u>	<u>\$ 1,446</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	13,000	4,533	-	-	-	-
Services and other	25,260	4,165	15,000	168	2,601	417
Capital outlay	23,500	17,348	-	-	12,000	770
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 61,760</u>	<u>\$ 26,046</u>	<u>\$ 15,000</u>	<u>\$ 168</u>	<u>\$ 14,601</u>	<u>\$ 1,187</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (45,080)	\$ (8,364)	\$ -	\$ 3,869	\$ (12,086)	\$ 259
CASH AND INVESTMENTS, JANUARY 1	<u>57,460</u>	<u>57,460</u>	<u>33,398</u>	<u>33,398</u>	<u>12,394</u>	<u>12,394</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 12,380</u>	<u>\$ 49,096</u>	<u>\$ 33,398</u>	<u>\$ 37,267</u>	<u>\$ 308</u>	<u>\$ 12,653</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CARROLL COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	COUNTY LAW ENFORCEMENT RESTITUTION FUND		DEPUTY SHERIFF SALARY SUPPLEMENTAL FUND		PROSECUTING ATTORNEY ADMINISTRATIVE COST HANDLING FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	7,000	6,884	2,000	1,935	1,150	650
Interest	4	22	1	1	-	-
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 7,004</u>	<u>\$ 6,906</u>	<u>\$ 2,001</u>	<u>\$ 1,936</u>	<u>\$ 1,150</u>	<u>\$ 650</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	9,500	3	2,200	1,880	250	7
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 9,500</u>	<u>\$ 3</u>	<u>\$ 2,200</u>	<u>\$ 1,880</u>	<u>\$ 250</u>	<u>\$ 7</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,496)	\$ 6,903	\$ (199)	\$ 56	\$ 900	\$ 643
CASH AND INVESTMENTS, JANUARY 1	<u>6,432</u>	<u>6,432</u>	<u>927</u>	<u>927</u>	<u>3,290</u>	<u>3,290</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 3,936</u></u>	<u><u>\$ 13,335</u></u>	<u><u>\$ 728</u></u>	<u><u>\$ 983</u></u>	<u><u>\$ 4,190</u></u>	<u><u>\$ 3,933</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CARROLL COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	COVID RELIEF FUND		LATCF - TRIBAL FUND		OPIOID SETTLEMENT FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	50,000	50,000	-	-
Charges for services	-	-	-	-	-	-
Interest	1,500	3,963	-	104	-	15
Other	-	-	-	-	14,629	14,629
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 1,500</u>	<u>\$ 3,963</u>	<u>\$ 50,000</u>	<u>\$ 50,104</u>	<u>\$ 14,629</u>	<u>\$ 14,644</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	660,000	99,452	100,000	6,820	12,600	12,600
Capital outlay	173,900	1,800	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 833,900</u>	<u>\$ 101,252</u>	<u>\$ 100,000</u>	<u>\$ 6,820</u>	<u>\$ 12,600</u>	<u>\$ 12,600</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (832,400)	\$ (97,289)	\$ (50,000)	\$ 43,284	\$ 2,029	\$ 2,044
CASH AND INVESTMENTS, JANUARY 1	<u>833,541</u>	<u>833,541</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 1,141</u></u>	<u><u>\$ 736,252</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 93,284</u></u>	<u><u>\$ 2,029</u></u>	<u><u>\$ 2,044</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CARROLL COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	SENATE BILL 40 BOARD FUND	
	Budget	Actual
RECEIPTS		
Property taxes	\$ 260,225	\$ 245,087
Sales taxes	-	-
Intergovernmental	-	-
Charges for services	-	-
Interest	-	2,880
Other	-	-
Transfers in	-	-
Total Receipts	<u>\$ 260,225</u>	<u>\$ 247,967</u>
DISBURSEMENTS		
Salaries	\$ -	\$ -
Employee fringe benefits	-	-
Materials and supplies	-	-
Services and other	284,948	283,334
Capital outlay	-	-
Construction	-	-
Transfers out	-	-
Total Disbursements	<u>\$ 284,948</u>	<u>\$ 283,334</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (24,723)	\$ (35,367)
CASH AND INVESTMENTS, JANUARY 1	<u>60,833</u>	<u>60,833</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 36,110</u>	<u>\$ 25,466</u>

The accompanying Notes to the Financial Statements are an integral part of these statements

CARROLL COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

Fund/Account	Cash and Investments January 1	Receipts	Disbursements	Cash and Investments December 31
Treasurer CERF	\$ -	\$ 198,094	\$ 198,094	\$ -
Treasurer EFTPS	-	275,515	275,515	-
Treasurer Tax Sales Surplus	2,668	479	-	3,147
Treasurer Unclaimed Magistrate Fees	11	-	11	-
Treasurer Distributable Schools	15,666	52,623	51,301	16,988
Treasurer Law Library	18,195	5,679	1,311	22,563
Treasurer Children's Trust	1,335	268	-	1,603
Treasurer Time Payment Fee	4,875	799	-	5,674
Treasurer Garnishment Clerk Fees	10,073	2,133	-	12,206
Treasurer Financial Institution Tax	446	291	-	737
Treasurer RAHN CD	5,000	-	-	5,000
Assessor	1,154	5,678	6,832	-
County Clerk	377	9,465	9,498	344
Collector	3,751,446	31,434,187	17,656,296	17,529,337
Collector Protest	-	12,331	-	12,331
Collector Bankruptcy	99	369	310	158
Collector Tax Escrow	101	5,194	5,054	241
Collector Show Me Ethanol	90,713	318	-	91,031
Prosecuting Attorney Trust	-	3,400	3,400	-
Sheriff	1,952	28,705	30,391	266
Sheriff Auxiliary	3,280	500	-	3,780
Recorder	-	64,784	64,784	-
Public Administrator	602,803	476,749	595,018	484,534
Total	<u>\$ 4,510,194</u>	<u>\$ 32,577,561</u>	<u>\$ 18,897,815</u>	<u>\$ 18,189,940</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

CARROLL COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Carroll County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are nine elected Constitutional Officers: Assessor, Circuit Clerk and ex-officio Recorder of Deeds, Collector/Treasurer, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Sheriff, and Surveyor.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Carroll County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County, particularly the Collector/Treasurer, as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.



### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2023, for purposes of taxation were:

Real Estate	\$ 89,200,960
Personal Property	38,582,510
Railroad and Utilities	<u>148,390,913</u>
Total	<u>\$ 276,174,383</u>

For calendar year 2023, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

General Revenue	\$ 0.2751
Johnson Grass	0.0099
Senate Bill 40 Board	0.0957

In addition to the levies above, the Drainage District III Fund receives .025% per \$1 of net benefit, and the Special Road & Bridge Fund receives \$.05 per \$100 of assessed valuation of each township Road and Bridge levy for administrative purposes.

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Cash includes deposits and short-term investments with maturities that are less than ninety days. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2023, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 2,741,602	\$ 3,012,543	\$ 305,049
Investments	6,406,999	6,406,999	1,570,000
Total Governmental Funds	<u>\$ 9,148,601</u>	<u>\$ 9,419,542</u>	<u>\$ 1,875,049</u>
Cash and Cash Equivalents	\$ 18,184,940	\$ 7,779,552	\$ 793,685
Investments	5,000	5,000	5,000
Total Fiduciary Funds	<u>\$ 18,189,940</u>	<u>\$ 7,784,552</u>	<u>\$ 798,685</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2023 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

## 3. COUNTY EMPLOYEES' RETIREMENT PLANS

### A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

#### 1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

## 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](http://www.mocerf.org).

## 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2023, the County collected and remitted to CERF employee withholdings and fees collected of \$198,094.

## B. Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,366 for the year ended December 31, 2023.

## C. Other Retirement Plan

Carroll County has voluntary 457 and 401(a) plans administered by Empower Retirement which are paid by deductions from employees' salaries. These contributions qualify under the Internal Revenue Code and are tax exempt. The County collected and remitted employee contributions to the 457 plan and 401(a) of \$37,888 and \$8,024, respectively.

#### 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

#### 5. CLAIMS, COMMITMENT AND CONTINGENCIES

##### A. Compensated Absences

The County provides regular full-time employees with up to 15 days of sick time to accrue at 1.25 days for each calendar month worked. Upon termination, the employee is not compensated for accrued sick time. Vacation time is accrued for full-time employees at the rate of 10 days per year for employees with 1-5 years of service; 11 days per year with 6 years of service; 12 days per year with 7 years of service; 13 days per year with 8 years of service; 14 days per year with 9 years of service; and 15 days per year with 10 or more years of service, up to a maximum of 30 days. Upon termination, the employee is compensated for accrued vacation time up to a maximum of 30 days.

##### B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

##### C. Intergovernmental Agreement

Effective June 1, 2014, the County entered into an intergovernmental agreement with the Town of Carrollton to have the Deputy Recorder of Deeds serve as municipal court clerk. The agreement ended December 31, 2014, but has been renewed every year. The County pays 75 percent of the total salary and fringe benefits and related office expenditures with the Town of Carrollton reimbursing the County the remaining 25 percent.

#### 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

## 7. LONG-TERM DEBT

In February 2021, the County entered into a \$56,115, five-year capital lease agreement for two Ford Explorers for the Sheriff's office. The lease calls for five annual payments of \$12,220 beginning March 15, 2022, with the final payment due March 15, 2026, at an interest rate of 2.85%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 11,232	\$ 988	\$ 12,220
2025	11,552	668	12,220
2026	11,882	338	12,220
Totals	<u>\$ 34,666</u>	<u>\$ 1,994</u>	<u>\$ 36,660</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2023:

Description	Balance 12/31/2022	Additions	Payments	Balance 12/31/2023	Interest Paid
Two 2021 Ford Explorers	\$ 45,587	\$ -	\$ (10,921)	\$ 34,666	\$ 1,299

## 8. OPERATING LEASES

- A. In December 2020, the County entered into a non-cancellable 60-month lease agreement for copiers through December 2025 with a monthly payment of \$708.

Fiscal Year Ending December 31,	Amount
2024	\$ 8,496
2025	8,496

- B. In November 2023, the County entered into a 48-month operating lease for two 2023 Dodge Durangos for the Sheriff's office. The lease calls for monthly payments of \$2,566 through November 2027.

Fiscal Year Ending December 31,	Amount
2024	\$ 30,797
2025	30,797
2026	30,797
2027	28,231

- C. In October 2023, the County entered into a 48-month operating lease for a 2023 Ram 1500 for the Road & Bridge department. The lease calls for monthly payments of \$809 through October 2027.

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>Amount</u>
2024	\$ 9,702
2025	9,702
2026	9,702
2027	8,085

#### 9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through November 4, 2024, the date the financial statements were available to be issued.

## **COMPLIANCE SECTION**



## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission and  
Officeholders of Carroll County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Carroll County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements, which collectively comprise Carroll County, Missouri's basic financial statements and have issued our report thereon dated November 4, 2024.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Carroll County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Carroll County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Carroll County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Carroll County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
November 4, 2024

## **FINDINGS AND RECOMMENDATIONS**

CARROLL COUNTY, MISSOURI  
FINDINGS AND RECOMMENDATIONS

**MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

**SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None reported

**ITEMS OF NONCOMPLIANCE**

None

CARROLL COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Carroll County, Missouri, on the applicable findings in the prior audit report issued for the years ended December 31, 2022 and 2021.

There were no findings noted in the prior audit report.

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

---

November 4, 2024

To the County Commission  
Carroll County, Missouri

We have audited the regulatory basis financial statements of Carroll County, Missouri for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 28, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Carroll County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. In addition, none of the misstatements detected as a result of audit procedures and corrected

by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 4, 2024.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the year ended December 31, 2023, we considered Carroll County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated November 4, 2024. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

#### **Sheriff's Bank Reconciliation**

The bank reconciliations of the Sheriff's main checking account during the year ended December 31, 2023, which were prepared by the Office Administrator, did not contain evidence that the reconciliations were reviewed by the Sheriff. We noted that there were two stale dated deposits from 2022 that were reported as outstanding at December 31, 2023, however, upon further inquiry, these deposits were determined to be bookkeeping errors by the Office Administrator. A proper system of internal controls requires the timely review of monthly bank reconciliations for accuracy and propriety. We recommend the Sheriff's

office implement procedures to ensure that bank reconciliations are being reviewed, and to document this review along with the date onto the bank reconciliation.

### **Public Administrator Ward Expense Documentation**

During our audit, we selected a sample of 25 disbursements by the Public Administrator out of the accounts of five different wards. We noted four instances where an invoice or lease/rental agreement could not be provided to support payment for room and board expenses. In addition, one payment for room and board expenses exceeded the amount supported by the invoice by \$172. Proper documentation, including invoices, court orders, and/or rental agreements, is necessary to support the validity of disbursements made by the Public Administrator out of ward accounts. We recommend that the Public Administrator ensure that proper documentation is maintained in the individual ward files to support all disbursements made on behalf of wards.

### **Reporting of Investments in Accounting System**

We were provided with a “Pooled Cash Analysis” report from the County’s accounting system, InCode, reflecting the County’s financial activities and cash balances for the year. We compared the balances per the 2023 Treasurer’s Settlement to the Pooled Cash Analysis report. The cash and cash equivalents reported in the accounting system and the Treasurer’s Settlement were in agreement, however, we noted the following variance in the balance of the County’s certificates of deposit:

<u>Per Accounting System</u>	<u>Per Treasurer's Settlement</u>	<u>Variance</u>
\$ 11,890,643	\$ 6,424,027	\$ 5,466,616

The Treasurer cited complexity with tracking the movement of funds and related investment activity as the reason for the incorrectly stated invested cash balances in their accounting system. We recommend the Treasurer adjust the accounting system to properly reflect invested cash balances, and document the correct accounting procedures to record the movement of money to ensure the accurate and efficient recording of transactions in the accounting system.

### **Restriction on Use**

This information is intended solely for the information and use of the County Commission and management of Carroll County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC





**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Caldwell County, Missouri

The Office of the State Auditor contracted for an audit of Caldwell County's financial statements for the 2 years ended December 31, 2023, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large, stylized "S" and "F".

Scott Fitzpatrick  
State Auditor

December 2024  
Report No. 2024-103



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

---

### Recommendations in the contracted audit of Caldwell County

2023-001	The county implement procedures to ensure compliance with state statutes by refraining from approving expenditures in excess of budgeted amounts or following the appropriate procedures to amend the budget.
2023-002	The county implement internal controls to ensure that the schedule of expenditures of federal awards (SEFA) completely and accurately states the expenditures of federal awards of the county each year.

ANNUAL FINANCIAL REPORT

**CALDWELL COUNTY, MISSOURI**

For the Years Ended  
December 31, 2023 and 2022

---

**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

# CALDWELL COUNTY, MISSOURI

## TABLE OF CONTENTS

Page

### INTRODUCTORY SECTION

List of Elected Officials 2022 – 2023	i
---------------------------------------	---

### FINANCIAL SECTION

Independent Auditor's Report	ii
------------------------------	----

#### BASIC FINANCIAL STATEMENTS:

Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis	16
Notes to the Financial Statements	17

### COMPLIANCE SECTION

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	27
Independent Auditor's Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	29
Schedule of Expenditures of Federal Awards	32
Notes to the Schedule of Expenditures of Federal Awards	33
Schedule of Findings and Questioned Costs	34
Management's Response to Auditor's Findings	39
• Summary Schedule of Prior Audit Findings	
• Corrective Action Plan	

## **INTRODUCTORY SECTION**

CALDWELL COUNTY, MISSOURI  
List of Elected Officials 2022-2023

*County Commission*

Presiding Commissioner – Dale Akey

Commissioner, Western District – Rex J. Hibler

Commissioner, Eastern District – Jonathan Abbott

*Other Elected Officials*

Assessor – Beverly Alden

Circuit Clerk – Carrie Miller

Collector/Treasurer – Beth Larkins

Coroner – Dana Brown

County Clerk – Jamy Aubrey

Prosecuting Attorney – Brady C. Kopek

Public Administrator – Richard Lee

Recorder – Julie Hill

Sheriff – Mitch Allen

## **FINANCIAL SECTION**

## **McBRIDE, LOCK & ASSOCIATES, LLC**

---

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Caldwell County, Missouri

#### **Report on the Audit of the Financial Statements**

##### ***Opinion***

We have audited the accompanying financial statements of Caldwell County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2022 and 2023, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

##### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Caldwell County, Missouri, as of December 31, 2022 and 2023, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri law as described in Note 1.

##### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Caldwell County, Missouri, as of December 31, 2022 and 2023, or the changes in financial position thereof for the years then ended.

##### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Caldwell County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1, the financial statements are prepared by Caldwell County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Caldwell County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Caldwell County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Caldwell County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2024, on our consideration of Caldwell County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Caldwell County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Caldwell County, Missouri's internal control over financial reporting and compliance.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
October 7, 2024

CALDWELL COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2023

Fund	Cash and Investments January 1, 2022	Receipts 2022	Disbursements 2022	Cash and Investments December 31, 2022	Receipts 2023	Disbursements 2023	Cash and Investments December 31, 2023
General Revenue	\$ 2,834,219	\$ 1,944,605	\$ 2,454,919	\$ 2,323,905	\$ 2,157,413	\$ 2,514,932	\$ 1,966,386
Special Road & Bridge	1,300,163	1,985,717	1,810,083	1,475,797	1,087,022	700,083	1,862,736
Assessment	150,358	272,397	264,973	157,782	294,780	227,414	225,148
License Office	38,334	65,882	57,965	46,251	58,860	60,926	44,185
Law Enforcement Sales Tax	98	4,588,655	4,588,655	98	5,709,744	5,693,130	16,712
Inmate Detainee	139,049	372,836	322,771	189,114	737,045	314,534	611,625
Senior Services	13,822	90,509	90,299	14,032	102,601	98,847	17,786
Sheriff Civil Fees	26,151	9,580	4,361	31,370	15,925	14,239	33,056
Prosecuting Attorney Collection	1,299	-	-	1,299	-	-	1,299
Election Services	6,599	7,676	564	13,711	966	498	14,179
Election	23,280	74,191	95,637	1,834	108,784	37,782	72,836
Peace Officer Training	8,627	3,915	4,491	8,051	4,647	10,754	1,944
Prosecuting Attorney Training	5,257	3,313	1,625	6,945	2,204	1,598	7,551
County Law Restitution	10,793	543	1,459	9,877	52	1,870	8,059
American Rescue Plan Act	741,341	876,334	803,357	814,318	95	681,259	133,154
Gravel Sales Tax	204,699	340,801	260,644	284,856	355,588	246,027	394,417
Administrative Handling Cost	13,493	1,734	1,242	13,985	2,588	2,187	14,386
Local Emergency Planning Commission	-	3,962	3,962	-	-	-	-
Record Storage	23,459	6,925	7,892	22,492	5,867	4,285	24,074
Sheriff Revolving	55,355	3,109	3,151	55,313	1,274	11,330	45,257
Tax Maintenance	42,445	16,384	15,202	43,627	19,493	23,353	39,767
Little Otter Creek	3,168,584	9,265,745	8,708,215	3,726,114	6,241,178	6,276,326	3,690,966
Domestic Violence	2,823	594	-	3,417	564	-	3,981
Anderson Park Operating	11,322	12,774	22,983	1,113	18,116	13,610	5,619
Anderson Park Memorial	1,851	-	-	1,851	17,723	16,000	3,574
Law Library	1,997	5,014	4,291	2,720	2,869	704	4,885
Help America Vote Act	-	-	-	-	13,247	13,247	-
Total	<u>\$ 8,825,418</u>	<u>\$ 19,953,195</u>	<u>\$ 19,528,741</u>	<u>\$ 9,249,872</u>	<u>\$ 16,958,645</u>	<u>\$ 16,964,935</u>	<u>\$ 9,243,582</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

CALDWELL COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -  
BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2022		2023	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 293,000	\$ 460,669	\$ 295,000	\$ 505,995
Sales taxes	650,000	743,588	740,000	832,599
Intergovernmental	171,200	116,613	247,067	154,487
Charges for services	491,900	542,727	536,500	533,070
Interest	20,000	7,150	7,000	12,585
Other	152,400	48,245	48,000	92,940
Transfers in	25,613	25,613	285,200	25,737
Total Receipts	<u>\$ 1,804,113</u>	<u>\$ 1,944,605</u>	<u>\$ 2,158,767</u>	<u>\$ 2,157,413</u>
DISBURSEMENTS				
County Commission	\$ 134,028	\$ 133,797	\$ 152,945	\$ 146,798
County Clerk	201,839	203,979	257,280	225,182
Buildings and grounds	256,400	374,228	267,450	237,251
Treasurer	135,839	137,204	155,140	143,098
Recorder of Deeds	146,439	152,345	197,415	179,133
Public Administrator	54,076	45,890	50,850	50,417
Other County government	230,500	490,909	311,750	240,609
Planning & Zoning	35,990	27,102	41,100	23,780
Health and welfare	112,683	139,965	205,675	202,664
Transfers out	795,000	749,500	806,000	1,066,000
Emergency fund	150,000	-	150,000	-
Total Disbursements	<u>\$ 2,252,794</u>	<u>\$ 2,454,919</u>	<u>\$ 2,595,605</u>	<u>\$ 2,514,932</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (448,681)	\$ (510,314)	\$ (436,838)	\$ (357,519)
CASH AND INVESTMENTS, JANUARY 1	<u>2,834,219</u>	<u>2,834,219</u>	<u>2,323,905</u>	<u>2,323,905</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,385,538</u>	<u>\$ 2,323,905</u>	<u>\$ 1,887,067</u>	<u>\$ 1,966,386</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 85,000	\$ 91,529	\$ 90,000	\$ 97,957	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,633,000	1,843,400	908,000	926,302	27,717	29,103	29,103	29,281
Charges for services	50,700	48,249	50,000	60,203	193,800	187,035	187,400	209,202
Interest	7,500	2,539	5,000	2,560	1,325	259	200	297
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	56,000	56,000	56,000	56,000
Total Receipts	<u>\$ 1,776,200</u>	<u>\$ 1,985,717</u>	<u>\$ 1,053,000</u>	<u>\$ 1,087,022</u>	<u>\$ 278,842</u>	<u>\$ 272,397</u>	<u>\$ 272,703</u>	<u>\$ 294,780</u>
DISBURSEMENTS								
Salaries	\$ 161,980	\$ 159,950	\$ 175,000	\$ 171,201	\$ 133,361	\$ 158,197	\$ 133,800	\$ 135,807
Employee fringe benefits	33,010	55,752	67,350	65,217	42,600	46,641	48,145	33,962
Materials and supplies	458,750	352,389	605,500	310,242	4,600	4,961	6,880	4,529
Services and other	152,150	74,177	65,250	53,552	66,607	52,910	70,140	50,606
Capital outlay	161,000	120,020	40,000	44,364	2,000	2,264	2,000	2,510
Construction	1,255,000	1,027,795	150,000	35,507	-	-	-	-
Transfers out	20,000	20,000	20,000	20,000	-	-	-	-
Total Disbursements	<u>\$ 2,241,890</u>	<u>\$ 1,810,083</u>	<u>\$ 1,123,100</u>	<u>\$ 700,083</u>	<u>\$ 249,168</u>	<u>\$ 264,973</u>	<u>\$ 260,965</u>	<u>\$ 227,414</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (465,690)	\$ 175,634	\$ (70,100)	\$ 386,939	\$ 29,674	\$ 7,424	\$ 11,738	\$ 67,366
CASH AND INVESTMENTS, JANUARY 1	<u>1,300,163</u>	<u>1,300,163</u>	<u>1,475,797</u>	<u>1,475,797</u>	<u>150,358</u>	<u>150,358</u>	<u>157,782</u>	<u>157,782</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 834,473</u>	<u>\$ 1,475,797</u>	<u>\$ 1,405,697</u>	<u>\$ 1,862,736</u>	<u>\$ 180,032</u>	<u>\$ 157,782</u>	<u>\$ 169,520</u>	<u>\$ 225,148</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LICENSE OFFICE FUND				LAW ENFORCEMENT SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	325,000	340,440	340,440	355,096
Intergovernmental	-	-	-	-	2,798,331	3,349,860	4,443,854	4,281,488
Charges for services	68,000	65,882	68,000	58,860	232,600	199,735	660,658	107,763
Interest	-	-	-	-	500	236	200	371
Other	-	-	-	-	22,000	29,884	50,000	5,026
Transfers in	-	-	-	-	664,000	668,500	700,000	960,000
Total Receipts	\$ 68,000	\$ 65,882	\$ 68,000	\$ 58,860	\$ 4,042,431	\$ 4,588,655	\$ 6,195,152	\$ 5,709,744
DISBURSEMENTS								
Salaries	\$ 44,330	\$ 46,230	\$ 51,350	\$ 49,804	\$ 2,314,218	\$ 2,429,937	\$ 2,991,085	\$ 2,991,583
Employee fringe benefits	4,976	4,732	7,350	6,577	429,090	472,278	827,075	700,901
Materials and supplies	500	620	600	498	59,041	303,779	270,300	307,895
Services and other	4,600	3,840	4,350	3,721	1,144,181	1,169,660	1,626,275	1,297,350
Capital outlay	500	2,543	1,100	326	95,750	213,001	472,700	395,401
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 54,906	\$ 57,965	\$ 64,750	\$ 60,926	\$ 4,042,280	\$ 4,588,655	\$ 6,187,435	\$ 5,693,130
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 13,094	\$ 7,917	\$ 3,250	\$ (2,066)	\$ 151	\$ -	\$ 7,717	\$ 16,614
CASH AND INVESTMENTS, JANUARY 1	38,334	38,334	46,251	46,251	98	98	98	98
CASH AND INVESTMENTS, DECEMBER 31	\$ 51,428	\$ 46,251	\$ 49,501	\$ 44,185	\$ 249	\$ 98	\$ 7,815	\$ 16,712

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	INMATE DETAINEE FUND				SENIOR SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 81,000	\$ 88,567	\$ 89,000	\$ 99,658
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	887	975	42
Charges for services	446,000	372,836	739,022	737,045	-	-	-	-
Interest	-	-	-	-	200	29	25	21
Other	-	-	-	-	-	1,026	-	2,880
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 446,000</u>	<u>\$ 372,836</u>	<u>\$ 739,022</u>	<u>\$ 737,045</u>	<u>\$ 81,200</u>	<u>\$ 90,509</u>	<u>\$ 90,000</u>	<u>\$ 102,601</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	220,000	228,669	511,022	297,351	50	27	-	-
Services and other	17,300	23,993	4,500	8,470	92,950	90,272	98,847	98,847
Capital outlay	68,000	70,109	5,000	8,713	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 305,300</u>	<u>\$ 322,771</u>	<u>\$ 520,522</u>	<u>\$ 314,534</u>	<u>\$ 93,000</u>	<u>\$ 90,299</u>	<u>\$ 98,847</u>	<u>\$ 98,847</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 140,700	\$ 50,065	\$ 218,500	\$ 422,511	\$ (11,800)	\$ 210	\$ (8,847)	\$ 3,754
CASH AND INVESTMENTS, JANUARY 1	<u>139,049</u>	<u>139,049</u>	<u>189,114</u>	<u>189,114</u>	<u>13,822</u>	<u>13,822</u>	<u>14,032</u>	<u>14,032</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 279,749</u>	<u>\$ 189,114</u>	<u>\$ 407,614</u>	<u>\$ 611,625</u>	<u>\$ 2,022</u>	<u>\$ 14,032</u>	<u>\$ 5,185</u>	<u>\$ 17,786</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF CIVIL FEES FUND				PROSECUTING ATTORNEY COLLECTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	10,100	9,580	8,500	9,917	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	6,008	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 10,100	\$ 9,580	\$ 8,500	\$ 15,925	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	500	-	-	-	-	-	-	-
Services and other	3,780	4,361	17,280	14,239	1,200	-	1,200	-
Capital outlay	13,000	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 17,280	\$ 4,361	\$ 17,280	\$ 14,239	\$ 1,200	\$ -	\$ 1,200	\$ -
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (7,180)	\$ 5,219	\$ (8,780)	\$ 1,686	\$ (1,200)	\$ -	\$ (1,200)	\$ -
CASH AND INVESTMENTS, JANUARY 1	26,151	26,151	31,370	31,370	1,299	1,299	1,299	1,299
CASH AND INVESTMENTS, DECEMBER 31	\$ 18,971	\$ 31,370	\$ 22,590	\$ 33,056	\$ 99	\$ 1,299	\$ 99	\$ 1,299

The accompanying Notes to the Financial Statements are an integral part of these statements.



CALDWELL COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ELECTION SERVICES FUND				ELECTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	2,892	1,000	-	-	-	-	-
Charges for services	-	1,677	1,000	15	26,000	49,178	20,000	58,716
Interest	50	12	-	-	300	13	-	68
Other	-	-	-	-	-	-	-	-
Transfers in	3,000	3,095	1,000	951	75,000	25,000	50,000	50,000
Total Receipts	<u>\$ 3,050</u>	<u>\$ 7,676</u>	<u>\$ 3,000</u>	<u>\$ 966</u>	<u>\$ 101,300</u>	<u>\$ 74,191</u>	<u>\$ 70,000</u>	<u>\$ 108,784</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	1,000	-	-	-	49,000	41,620	27,500	18,063
Services and other	1,500	564	700	498	55,500	50,922	19,700	18,768
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	2,100	3,095	1,000	951
Total Disbursements	<u>\$ 2,500</u>	<u>\$ 564</u>	<u>\$ 700</u>	<u>\$ 498</u>	<u>\$ 106,600</u>	<u>\$ 95,637</u>	<u>\$ 48,200</u>	<u>\$ 37,782</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 550	\$ 7,112	\$ 2,300	\$ 468	\$ (5,300)	\$ (21,446)	\$ 21,800	\$ 71,002
CASH AND INVESTMENTS, JANUARY 1	<u>6,599</u>	<u>6,599</u>	<u>13,711</u>	<u>13,711</u>	<u>23,280</u>	<u>23,280</u>	<u>1,834</u>	<u>1,834</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 7,149</u>	<u>\$ 13,711</u>	<u>\$ 16,011</u>	<u>\$ 14,179</u>	<u>\$ 17,980</u>	<u>\$ 1,834</u>	<u>\$ 23,634</u>	<u>\$ 72,836</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PEACE OFFICER TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	4,100	3,915	4,100	4,647	3,500	3,313	3,500	2,204
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 4,100	\$ 3,915	\$ 4,100	\$ 4,647	\$ 3,500	\$ 3,313	\$ 3,500	\$ 2,204
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	11,150	4,491	11,150	10,754	4,500	1,625	4,500	1,598
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 11,150	\$ 4,491	\$ 11,150	\$ 10,754	\$ 4,500	\$ 1,625	\$ 4,500	\$ 1,598
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (7,050)	\$ (576)	\$ (7,050)	\$ (6,107)	\$ (1,000)	\$ 1,688	\$ (1,000)	\$ 606
CASH AND INVESTMENTS, JANUARY 1	8,627	8,627	8,051	8,051	5,257	5,257	6,945	6,945
CASH AND INVESTMENTS, DECEMBER 31	\$ 1,577	\$ 8,051	\$ 1,001	\$ 1,944	\$ 4,257	\$ 6,945	\$ 5,945	\$ 7,551

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COUNTY LAW RESTITUTION FUND				AMERICAN RESCUE PLAN ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	880,000	876,334	-	95
Charges for services	100	543	500	52	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 100</u>	<u>\$ 543</u>	<u>\$ 500</u>	<u>\$ 52</u>	<u>\$ 880,000</u>	<u>\$ 876,334</u>	<u>\$ -</u>	<u>\$ 95</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	10,600	1,459	10,300	1,870	-	-	-	-
Services and other	-	-	-	-	1,605,000	803,357	814,000	681,259
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,600</u>	<u>\$ 1,459</u>	<u>\$ 10,300</u>	<u>\$ 1,870</u>	<u>\$ 1,605,000</u>	<u>\$ 803,357</u>	<u>\$ 814,000</u>	<u>\$ 681,259</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (10,500)	\$ (916)	\$ (9,800)	\$ (1,818)	\$ (725,000)	\$ 72,977	\$ (814,000)	\$ (681,164)
CASH AND INVESTMENTS, JANUARY 1	<u>10,793</u>	<u>10,793</u>	<u>9,877</u>	<u>9,877</u>	<u>741,341</u>	<u>741,341</u>	<u>814,318</u>	<u>814,318</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 293</u>	<u>\$ 9,877</u>	<u>\$ 77</u>	<u>\$ 8,059</u>	<u>\$ 16,341</u>	<u>\$ 814,318</u>	<u>\$ 318</u>	<u>\$ 133,154</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	GRAVEL SALES TAX FUND				ADMINISTRATIVE HANDLING COST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	325,000	340,440	330,000	355,096	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	700	1,717	1,800	2,572
Interest	1,400	361	350	492	50	17	-	16
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 326,400</u>	<u>\$ 340,801</u>	<u>\$ 330,350</u>	<u>\$ 355,588</u>	<u>\$ 750</u>	<u>\$ 1,734</u>	<u>\$ 1,800</u>	<u>\$ 2,588</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	482,505	260,644	522,860	246,027	10,000	1,242	10,000	2,187
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 482,505</u>	<u>\$ 260,644</u>	<u>\$ 522,860</u>	<u>\$ 246,027</u>	<u>\$ 10,000</u>	<u>\$ 1,242</u>	<u>\$ 10,000</u>	<u>\$ 2,187</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (156,105)	\$ 80,157	\$ (192,510)	\$ 109,561	\$ (9,250)	\$ 492	\$ (8,200)	\$ 401
CASH AND INVESTMENTS, JANUARY 1	<u>204,699</u>	<u>204,699</u>	<u>284,856</u>	<u>284,856</u>	<u>13,493</u>	<u>13,493</u>	<u>13,985</u>	<u>13,985</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 48,594</u>	<u>\$ 284,856</u>	<u>\$ 92,346</u>	<u>\$ 394,417</u>	<u>\$ 4,243</u>	<u>\$ 13,985</u>	<u>\$ 5,785</u>	<u>\$ 14,386</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LOCAL EMERGENCY PLANNING COMMISSION FUND				RECORD STORAGE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	3,500	3,962	4,000	-	-	-	-	-
Charges for services	-	-	-	-	8,000	6,894	8,200	5,841
Interest	-	-	-	-	300	31	50	26
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,500</u>	<u>\$ 3,962</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ 8,300</u>	<u>\$ 6,925</u>	<u>\$ 8,250</u>	<u>\$ 5,867</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	3,500	3,962	4,000	-	12,000	4,592	5,000	4,285
Capital outlay	-	-	-	-	3,000	3,300	3,500	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,500</u>	<u>\$ 3,962</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 7,892</u>	<u>\$ 8,500</u>	<u>\$ 4,285</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (6,700)	\$ (967)	\$ (250)	\$ 1,582
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	23,459	23,459	22,492	22,492
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,759</u>	<u>\$ 22,492</u>	<u>\$ 22,242</u>	<u>\$ 24,074</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF REVOLVING FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	9,000	3,109	3,500	1,274	17,000	16,326	17,000	19,443
Interest	-	-	-	-	300	58	60	50
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 9,000</u>	<u>\$ 3,109</u>	<u>\$ 3,500</u>	<u>\$ 1,274</u>	<u>\$ 17,300</u>	<u>\$ 16,384</u>	<u>\$ 17,060</u>	<u>\$ 19,493</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	18,500	3,151	18,500	11,330	23,250	9,589	23,250	17,616
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	5,000	5,613	5,000	5,737
Total Disbursements	<u>\$ 18,500</u>	<u>\$ 3,151</u>	<u>\$ 18,500</u>	<u>\$ 11,330</u>	<u>\$ 28,250</u>	<u>\$ 15,202</u>	<u>\$ 28,250</u>	<u>\$ 23,353</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (9,500)	\$ (42)	\$ (15,000)	\$ (10,056)	\$ (10,950)	\$ 1,182	\$ (11,190)	\$ (3,860)
CASH AND INVESTMENTS, JANUARY 1	<u>55,355</u>	<u>55,355</u>	<u>55,313</u>	<u>55,313</u>	<u>42,445</u>	<u>42,445</u>	<u>43,627</u>	<u>43,627</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 45,855</u>	<u>\$ 55,313</u>	<u>\$ 40,313</u>	<u>\$ 45,257</u>	<u>\$ 31,495</u>	<u>\$ 43,627</u>	<u>\$ 32,437</u>	<u>\$ 39,767</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LITTLE OTTER CREEK FUND				DOMESTIC VIOLENCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	325,000	340,440	339,350	355,095	-	-	-	-
Intergovernmental	16,074,937	8,867,342	13,428,970	5,883,945	-	-	-	-
Charges for services	-	-	-	-	600	594	600	564
Interest	5,000	57,963	195	2,138	-	-	-	-
Other	12,000	-	1,726,600	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 16,416,937</u>	<u>\$ 9,265,745</u>	<u>\$ 15,495,115</u>	<u>\$ 6,241,178</u>	<u>\$ 600</u>	<u>\$ 594</u>	<u>\$ 600</u>	<u>\$ 564</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	3,476,975	1,953,725	11,250	-	-	-	-	-
Services and other	1,995,000	2,828,781	2,860,246	2,638,606	2,000	-	2,600	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	9,130,000	3,925,709	11,586,600	3,637,720	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 14,601,975</u>	<u>\$ 8,708,215</u>	<u>\$ 14,458,096</u>	<u>\$ 6,276,326</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 2,600</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,814,962	\$ 557,530	\$ 1,037,019	\$ (35,148)	\$ (1,400)	\$ 594	\$ (2,000)	\$ 564
CASH AND INVESTMENTS, JANUARY 1	<u>3,168,584</u>	<u>3,168,584</u>	<u>3,726,114</u>	<u>3,726,114</u>	<u>2,823</u>	<u>2,823</u>	<u>3,417</u>	<u>3,417</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 4,983,546</u>	<u>\$ 3,726,114</u>	<u>\$ 4,763,133</u>	<u>\$ 3,690,966</u>	<u>\$ 1,423</u>	<u>\$ 3,417</u>	<u>\$ 1,417</u>	<u>\$ 3,981</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ANDERSON PARK OPERATING FUND				ANDERSON PARK MEMORIAL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	25,000	12,774	25,000	18,116	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	1,000	-	17,723	17,723
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 25,000</u>	<u>\$ 12,774</u>	<u>\$ 25,000</u>	<u>\$ 18,116</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 17,723</u>	<u>\$ 17,723</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	11,000	14,276	12,000	7,523	-	-	-	-
Services and other	2,000	618	2,000	715	2,500	-	16,000	16,000
Capital outlay	10,500	8,089	10,250	5,372	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 23,500</u>	<u>\$ 22,983</u>	<u>\$ 24,250</u>	<u>\$ 13,610</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 16,000</u>	<u>\$ 16,000</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 1,500	\$ (10,209)	\$ 750	\$ 4,506	\$ (1,500)	\$ -	\$ 1,723	\$ 1,723
CASH AND INVESTMENTS, JANUARY 1	<u>11,322</u>	<u>11,322</u>	<u>1,113</u>	<u>1,113</u>	<u>1,851</u>	<u>1,851</u>	<u>1,851</u>	<u>1,851</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 12,822</u>	<u>\$ 1,113</u>	<u>\$ 1,863</u>	<u>\$ 5,619</u>	<u>\$ 351</u>	<u>\$ 1,851</u>	<u>\$ 3,574</u>	<u>\$ 3,574</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.



CALDWELL COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW LIBRARY FUND				HELP AMERICA VOTE ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	13,247	13,247
Charges for services	5,683	5,010	3,600	2,865	-	-	-	-
Interest	5	4	3	4	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,688</u>	<u>\$ 5,014</u>	<u>\$ 3,603</u>	<u>\$ 2,869</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,247</u>	<u>\$ 13,247</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	392
Services and other	7,000	4,291	4,000	704	-	-	-	-
Capital outlay	-	-	-	-	-	-	13,247	12,855
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,000</u>	<u>\$ 4,291</u>	<u>\$ 4,000</u>	<u>\$ 704</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,247</u>	<u>\$ 13,247</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,312)	\$ 723	\$ (397)	\$ 2,165	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>1,997</u>	<u>1,997</u>	<u>2,720</u>	<u>2,720</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 685</u>	<u>\$ 2,720</u>	<u>\$ 2,323</u>	<u>\$ 4,885</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2023

Fund/Account	Cash and Cash Equivalents	Receipts	Disbursements	Cash and Cash Equivalents	Receipts	Disbursements	Cash and Cash Equivalents
	January 1, 2022			December 31, 2022			December 31, 2023
Treasurer Tax Surplus Sale	\$ 12,773	\$ 3,651	\$ 6,328	\$ 10,096	\$ 9,076	\$ 1,381	\$ 17,791
Treasurer School Fines	105,801	176,871	202,527	80,145	106,692	136,225	50,612
Treasurer Retirement (CERF)	1	100,460	100,460	1	104,462	104,462	1
Treasurer Sheriff Deputy Salary	-	3,000	3,000	-	3,172	3,172	-
Treasurer Unclaimed Fees	193	-	-	193	-	184	9
Treasurer Charitable	335	-	-	335	-	-	335
Treasurer Time Payment	2,482	77	-	2,559	112	-	2,671
Collector	5,246,525	12,930,607	12,572,935	5,604,197	13,661,809	14,114,348	5,151,658
Recorder	-	89,053	82,510	6,543	74,993	76,164	5,372
License Office	7,614	150,570	152,897	5,287	173,219	170,706	7,800
Prosecuting Attorney-Restitution	8,042	23,132	29,940	1,234	43,039	31,824	12,449
Sheriff Trust Account	7,267	78,815	79,648	6,434	62,971	67,995	1,410
Sheriff Board Bill Account	372	61,784	60,968	1,188	31,319	30,287	2,220
Sheriff Shop with a Cop	2,375	18,918	10,431	10,862	14,560	17,249	8,173
Sheriff K-9	-	100	-	100	18,123	12,036	6,187
Sheriff Detention Center	111,507	1,612,869	1,603,037	121,339	1,013,405	1,071,641	63,103
Public Administrator	288,563	264,704	220,545	332,722	290,285	317,511	305,496
Total	<u>\$ 5,793,850</u>	<u>\$ 15,514,611</u>	<u>\$ 15,125,226</u>	<u>\$ 6,183,235</u>	<u>\$ 15,607,237</u>	<u>\$ 16,155,185</u>	<u>\$ 5,635,287</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

CALDWELL COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022 and 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Caldwell County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are nine elected Constitutional Officers: Assessor, Circuit Clerk, Collector/Treasurer, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder and Sheriff.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Caldwell County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	<u>2023</u>	<u>2022</u>
Assessment	N/A	✓
License Office	N/A	✓
Law Enforcement Sales Tax	N/A	✓
Inmate Detainee	N/A	✓
Local Emergency Planning Commission	N/A	✓

The actual expenditures of the General Revenue Fund in 2022 per the audited financial statements exceeded the amount budgeted, but this was due to an adjustment related to the Little Otter Creek certificates of participation. The County did not approve expenditures out of the Fund in excess of the amount budgeted.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar years 2023 and 2022, for purposes of taxation were:

	<u>2023</u>	<u>2022</u>
Real Estate	\$ 95,381,320	\$ 89,670,200
Personal Property	41,969,145	41,619,830
Railroad and Utilities	<u>65,038,725</u>	<u>63,020,858</u>
Total	<u>\$ 202,389,190</u>	<u>\$ 194,310,888</u>

For calendar years 2023 and 2022, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	<u>2023</u>	<u>2022</u>
General Revenue	\$ 0.2479	\$ 0.2384
Senior Services	0.0500	0.0500

In addition to the levy above, the County receives 5% of road & bridge taxes levied and collected by each township in the County.

#### F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest-bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute,

or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

#### G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Cash includes deposits and short-term investments with maturities that are less than ninety days. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2023, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 6,544,115	\$ 6,735,616	\$ 254,885
Investments	<u>2,699,467</u>	<u>2,699,467</u>	<u>250,000</u>
Total Governmental Funds	<u>\$ 9,243,582</u>	<u>\$ 9,435,083</u>	<u>\$ 504,885</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 5,635,287	\$ 6,358,920	\$ 713,891

At December 31, 2022, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 6,223,403	\$ 7,086,905	\$ 252,720
Investments	<u>3,026,469</u>	<u>3,026,469</u>	<u>250,000</u>
Total Governmental Funds	<u>\$ 9,249,872</u>	<u>\$ 10,113,374</u>	<u>\$ 502,720</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 6,183,235	\$ 6,497,584	\$ 862,586

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2023 and 2022 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping

bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

### 3. COUNTY EMPLOYEES' RETIREMENT PLANS

#### A. Missouri Local Government Employees Retirement System (LAGERS)

##### 1) Plan Description

Caldwell County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Sections 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334, or by the following website, [www.molagers.org](http://www.molagers.org).

##### 2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

##### 3) Funding Policy

Full-time employees of Caldwell County contribute 4% to the pension plan. The June 30<sup>th</sup> statutorily required contribution rates were 2.4% and 3% (General), and 3.8% and 5.1% (Police) of annual covered payroll for 2023 and 2022 respectively. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the years ended December 31, 2023 and 2022, full time employees of the County contributed \$130,808 and \$110,428. For the years ended December 31, 2023 and 2022, the County contributed \$84,991 and \$91,901 to LAGERS.

#### B. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

### 1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

### 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](http://www.mocerf.org).

### 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. In 2023, the County elected to make contributions on behalf of employees. During 2023, the County contributed \$142,784 to CERF for the year then ended. During 2022, the County collected and remitted to CERF employee contributions of \$120,361 for the year then ended.



#### C. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$11,628 and \$11,628, respectively, for the years ended December 31, 2023 and 2022.

#### D. Other Retirement Plan

Caldwell County has a voluntary 457(b) plan which is paid by a deduction from employee's salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2023 and 2022 were \$19,025 and \$20,606, respectively.

### 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

### 5. CLAIMS, COMMITMENT AND CONTINGENCIES

#### A. Compensated Absences

The County provides full-time employees with eight hours of sick leave for each completed calendar month of employment, up to a maximum of 360 hours. Upon termination, employees will not be compensated for any unused sick time.

Vacation time is made available in whole on the employee's anniversary date. Vacation time is five days for employees with one year of service; ten days for employees with two to nine years of service; 15 days for employees with ten to nineteen years of service; and 20 days for employees with 20 or more years of service. Thirty days after the anniversary date, if workload has not permitted the employee to take vacation, unused vacation leave time may be paid to the employee. Upon termination, employees are compensated for any unused vacation time.

Full-time employees earn overtime or compensatory time credits based on department assignment. Overtime and Compensatory Time credits are earned at 1.5 times the regular hourly rate of the employee for work hours accumulated over 40 hours in a work week and 80 hours in a two-week pay period. Upon termination, employees are compensated for any compensatory time credits.

#### B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund

of grant monies.

## 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

## 7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2023:

- A. In 2007, Certificates of Participation (COPS) in the amount of \$2,500,000 were issued by First Bank of Missouri on behalf of the County for the Little Otter Creek Watershed Project with a 25-year maturity. In 2022, the County refinanced the COPS into a Series 2022A and 2022B certificate with a total principal amount of \$6,150,000. The Series 2022A certificate has a principal amount of \$4,150,000 with a varied interest rate up to 3%, which shall be paid semiannually and terminates on January 1, 2044. The Series 2022B certificate has a principal amount limited to \$2,000,000 with an interest rate of 5.5%, which shall begin accruing on the date of each advance until the repayment of each advance, whether at or before the Series 2022B maturity date of January 1, 2025.

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 150,000	\$ 105,662	\$ 255,662
2025	150,000	103,525	253,525
2026	155,000	100,933	255,933
2027	155,000	98,297	253,297
2028	160,000	95,380	255,380
2029 - 2033	855,000	417,938	1,272,938
2034 - 2038	980,000	283,800	1,263,800
2039 - 2043	1,140,000	124,950	1,264,950
2044	250,000	3,750	253,750
Totals	<u>\$ 3,995,000</u>	<u>\$ 1,334,235</u>	<u>\$ 5,329,235</u>

- B. In April 2011, the County entered into a 15-year capital lease related to the Detention Center. A payment of \$590,541 was made in January 2018 leaving a remaining balance under this lease of \$1,000. In 2019, the County entered into an extension agreement with Bank Northwest for up to \$500,000 at an interest rate of 4.95% to construct an outdoor recreation area at the Detention Center, which was added to the \$1,000 remaining balance on the old debt. On November 16, 2020 an extension agreement was signed, modifying the maturity to November 16, 2026 and requiring monthly payments of \$5,478 beginning December 16, 2020. The remaining balance of \$1,050 at December 31, 2021 was paid during the year ending December 31, 2022.
- C. In November 2022, the county entered into a 3-year lease agreement to finance the purchase of six 2022 Ford Police Interceptor Utility and a 2022 Ford Expedition at a cost of \$195,225 after trade-in allowance. The agreement requires four payments of \$54,427 with an interest rate of 7.79% and terminates in November 2025.

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 46,845	\$ 7,582	\$ 54,427
2025	50,494	3,933	54,427
Totals	<u>\$ 97,339</u>	<u>\$ 11,515</u>	<u>\$ 108,854</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2023:

Description	Balance 12/31/2022	Additions	Payments	Balance 12/31/2023	Interest Paid
Certificates of Participation	\$4,150,000	\$ -	\$ (155,000)	\$3,995,000	\$ 107,417
Ford Master Agreement	140,798	-	(43,459)	97,339	10,968

The following schedule shows changes in long-term debt during the year ended December 31, 2022:

Description	Balance 12/31/2021	Additions	Payments	Balance 12/31/2022	Interest Paid
Certificates of Participation	\$ 1,490,000	\$ 4,150,000	\$ (1,490,000)	\$ 4,150,000	\$ 45,429
Detention Center	1,050	-	(1,050)	-	-
Ford Master Agreement	-	195,225	(54,427)	140,798	-

## 8. OPERATING LEASES

- A. In March 2019, the county entered into 5 year operating lease agreements for Ricoh copier machines for the Recorder and Sheriff offices. The lease agreement for the Recorder requires monthly payments of \$94. The lease agreement for the Sheriff requires monthly payments of \$152. Both lease agreements terminate in March 2024.

Fiscal Year Ending December 31,	Recorder	Sheriff	Total
2024	\$ 283	\$ 456	\$ 739

- B. In June 2021, the County entered into a 63 month operating lease agreement for Toshiba copiers for the Assessor and County Clerk offices. The lease agreement for the Assessor requires monthly payments of \$445. The lease agreement for the County Clerk requires monthly payments of \$170 or quarterly payments of \$510. Both lease agreements terminate in September 2026.

Fiscal Year Ending December 31,	Assessor's Office	County Clerk's Office	Total
2024	\$ 5,338	\$ 2,042	\$ 7,380
2025	5,338	2,042	7,380
2026	4,004	1,531	5,535
Totals	<u>\$ 14,680</u>	<u>\$ 5,615</u>	<u>\$ 20,295</u>

- C. In May 2021, the County entered into a 5-year operating lease agreement with Pitney Bowes for a postage meter requiring monthly payments of \$62 or quarterly payments of \$186 and terminates in May 2026.

Fiscal Year Ending December 31,	Amount
2024	\$ 745
2025	745
2026	373
Totals	<u>\$ 1,863</u>

## 9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through October 7, 2024, the date the financial statements were available to be issued.

## **COMPLIANCE SECTION**

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission and  
Officeholders of Caldwell County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Caldwell County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2022 and 2023, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Caldwell County, Missouri's basic financial statements and have issued our report thereon dated October 7, 2024.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Caldwell County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Caldwell County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Caldwell County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Caldwell County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2023-001.

### **Caldwell County, Missouri's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on Caldwell County, Missouri's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Caldwell County, Missouri's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
October 7, 2024

## **McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and  
Officeholders of Caldwell County, Missouri

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited Caldwell County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Caldwell County, Missouri's major federal programs for the years ended December 31, 2022 and 2023. Caldwell County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Caldwell County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2022 and 2023.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Caldwell County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Caldwell County, Missouri's compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Caldwell County, Missouri's federal programs.



## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Caldwell County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Caldwell County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Caldwell County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Caldwell County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Caldwell County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purposes described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance

requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Caldwell County, Missouri's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Caldwell County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
October 7, 2024

CALDWELL COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2022	2023
U. S. DEPARTMENT OF AGRICULTURE				
Direct Program -				
10.904	Watershed Protection and Flood Prevention	NR206424XXXXC080	\$ 4,349,081	\$ 3,418,558
U. S. DEPARTMENT OF JUSTICE				
Passed through Missouri Department of Public Safety -				
16.575	Crime Victim Assistance	ER130200072	41,106	44,722
16.607	Bulletproof Vest Partnership Program	2020BUBX2002120	-	1,399
16.738	Edward Byrne Memorial Justice Assistance Grant	2020-MU-BX-K001	-	11,683
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through Missouri Department of Transportation -				
20.205	Highway Planning and Construction (Cluster)	BRO-B013(40)	1,027,795	-
		BRO-R013(41)	-	24,163
		BRO-R013(42)	-	6,120
		BRO-R013(43)	-	5,225
	Total 20.205		\$ 1,027,795	\$ 35,508
U. S. DEPARTMENT OF THE TREASURY				
Direct Program -				
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		803,357	681,259
ELECTION ASSISTANCE COMMISSION				
Passed through Missouri Secretary of State -				
90.401	Help America Vote Act Requirement Payments	N/A	-	13,247
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Missouri Department of Social Services -				
93.563	Child Support Enforcement	ER10220C010	120,996	123,163
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through Missouri Department of Public Safety -				
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	4612-DR-MO	77,506	45,118
97.042	Emergency Management Performance Grants	EMK-2020-EP-0004-SL04	49,336	-
		EMK-2021-EP-0006-18	14,063	-
		EMK-2022-EP-0004-16	15,786	10,729
		EMK-2022-EP-0004-SL02	-	21,199
		EMK-2023-EP-0004-15	-	50,000
	Total 97.042		\$ 79,185	\$ 81,928
Total Expenditures of Federal Awards			\$ 6,499,026	\$ 4,456,585

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**CALDWELL COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2023**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Caldwell County, Missouri for the years ended December 31, 2023 and 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – SUBRECIPIENTS**

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2023 and 2022.

CALDWELL COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2023

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Adverse

Type of auditor’s report issued on whether the financial statements were prepared in accordance with the regulatory basis: Unmodified

The special purpose framework used as a basis of accounting was not required by state law.

**Internal Control Over Financial Reporting:**

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?      Yes   X   None Reported
- Noncompliance material to financial statements noted?   X   Yes      No

**Federal Awards:**

**Internal Control Over Major Programs:**

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes      None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516?   X   Yes      No

**Identification of Major Programs:**

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.904	Watershed Protection and Flood Prevention
20.205	Highway Planning and Construction
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk:      Yes   X   No

## **SECTION II – FINANCIAL STATEMENTS FINDINGS**

### **MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

### **SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None reported

### **ITEMS OF NONCOMPLIANCE**

#### **2023-001: Budgetary Compliance**

Criteria: Section 50.740, RSMo prohibits expenditures in excess of the approved budget.

Condition: Actual expenditures exceeded budgeted expenditures for the Assessment, License Office, Law Enforcement Sales Tax, Inmate Detainee, and Local Emergency Planning Commission Funds in 2022.

Cause: The County did not adequately review and amend budgeted expenditures of each fund to ensure actual expenditures did not exceed the budget amounts during 2022.

Effect: Budgetary controls are significant to the proper management and custodianship of County funds. Compliance with statutory requirements related to budgets will improve controls over County funds and help maintain the integrity of the budget process.

Recommendation: We recommend the County implement procedures to ensure compliance with state statutes by refraining from approving expenditures in excess of budgeted amounts or following the appropriate procedures to amend the budget.

County's Response: The County Commission works hard to manage existing funds available and expected revenues when calculating the numerous budgets for the county. As the County Commission uses the best information available to calculate all of their responsible budgets, there are sometimes unexpected grants, repairs, and expenses that cannot be accounted for when preparing the budget in January.

The County will work to implement procedures to help ensure compliance with state statutes or if unexpected grants, repairs or expenditures occur, the county will follow the appropriate procedures to amend the budget.

Auditor's Evaluation: The response is appropriate to correct the concern.

## **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

#### **2023-002: Internal Control Over Schedule of Expenditures of Federal Awards**

Federal Grantor: U.S. Department of Agriculture (USDA), U.S. Department of Housing and Urban Development (HUD), U.S. Department of Justice (DOJ), U.S. Department of the Treasury (Treasury),

U.S. Department of Health and Human Services (HHS), and U.S. Department of Homeland Security (DHS)

Pass-Through Grantor: Missouri Department of Social Services, Missouri Department of Public Safety

Federal Assistance Listing Number: 10.904, 14.225, 16.575, 16.738, 21.027, 93.563, 97.036, 97.042, 97.067

Program Title: Watershed Protection and Flood Prevention, Community Development Block Grants, Crime Victim Assistance, Edward Byrne Memorial Justice Assistance Grant, Coronavirus State and Local Fiscal Recovery Funds, Child Support Enforcement, Disaster Grants – Public Assistance (Presidentially Declared Disasters), Emergency Management Performance Grants, Homeland Security Grant Program

Pass-through Entity Identifying Number: NR206424XXXXC080, 2017-PF-33, ER130200072, 2020-MU-BX-K001, ER10220C010, 4612-DR-MO, EMK-2020-EP-0004-SL04, EMK-2021-EP-0006-18, EMK-2022-EP-0004-16, EMK-2022-EP-0004-SL02, EMK-2023-EP-0004-15

Award Year: 2022 and 2023

Questioned Costs: None

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards (SEFA) which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program. The County has not implemented proper internal controls to ensure the completeness and accuracy of the SEFA.

This finding was noted in the prior audit for the years ended December 31, 2021 and 2020 as item 2021-002.

Condition: The SEFA reported by the County in the 2024 and 2023 annual budget documents contained errors in amounts of federal expenditures reported.

Discrepancies in amounts reported on the 2023 SEFA and amount supported by underlying accounting records are summarized as follows:

<b>Federal Agency</b>	<b>ALN</b>	<b>Program</b>	<b>Original SEFA</b>	<b>Supported</b>	<b>Difference</b>
USDA	10.904	Watershed Protection and Flood Prevention	3,784,250	3,418,558	365,692
HUD	14.225	Community Development Block Grants	79,093	-	79,093
DOJ	16.575	Crime Victim Assistance	24,766	44,722	(19,956)
DOJ	16.738	Edward Byrne Memorial Justice Assistance Grant	25,836	11,683	14,153
Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds	142,739	681,259	(538,520)
DHS	97.042	Emergency Management Performance Grants	73,100	81,928	(8,828)

Discrepancies in amounts reported on the 2022 SEFA and amount supported by underlying accounting records are summarized as follows:

<b>Federal Agency</b>	<b>ALN</b>	<b>Program</b>	<b>Original SEFA</b>	<b>Supported</b>	<b>Difference</b>
USDA	10.904	Watershed Protection and Flood Prevention	3,961,138	4,349,081	(387,943)
DOJ	16.575	Crime Victim Assistance	44,093	41,106	2,987
Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds	876,015	803,357	72,658
HHS	93.563	Child Support Enforcement	31,247	120,996	(89,749)
DHS	97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	-	77,506	(77,506)
DHS	97.042	Emergency Management Performance Grants	102,687	79,185	23,502
DHS	97.067	Homeland Security Grant Program	56,314	-	56,314

Cause: The County has not implemented a proper system of internal control over SEFA preparation, such as a reconciliation to underlying accounting records or having a separate individual review the SEFA for clerical accuracy after it has been prepared. Reasons for discrepancies in individual programs varied.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for both the years ended December 31, 2023 and 2022.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year.

County's Response: I was a newly elected official in 2023 with no prior training in the County Clerk's



office. I had no knowledge of how SEFA monies were to be reported. After this finding was brought to my attention, internal controls were implemented. A process/procedure was put into place where all grants received are tracked, as are the expenditures for each grant. The clerk and deputy clerk are now involved in the grant tracking procedure as well as reviewing the SEFA report for accuracy after it is prepared.

In January 2025 a Grant Policy was adopted by the Caldwell County Commission to make all county employees aware of the process for reporting and tracking grants received. The Grant Expenditures and Reimbursements Tracking Procedures were also revised. The procedure now involves not only the county clerk and deputy clerk, but also the grant applicant, accounts payable clerk, and the county Collector/Treasurer. The SEFA report will be reviewed by all involved to help ensure accuracy.

Auditor's Evaluation: The response is appropriate to correct the concern.

**MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:**

- **Summary Schedule of Prior Audit Findings**
  - **Corrective Action Plan**

**DALE AKEY**  
Presiding Commissioner  
Hamilton, MO 64644

**JONATHAN ABBOTT**  
Eastern District Commissioner  
Cowgill, MO 64637

**REX HIBLER**  
Western District Commissioner  
Cameron, MO 64429



Regular terms of Commission meeting:  
First Tuesday in January, April,  
July and October

**Jamy Aubrey**  
Clerk to the Commission

Regular meeting: Tuesdays

## **CALDWELL COUNTY COMMISSION**

**49 East Main, PO Box 67  
Kingston, Missouri 64650  
816.586.2571 \* 816.586.3001 (fax)**

---

### **CALDWELL COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Caldwell County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2021 and 2020.

**2021-001:** A formal assessment of the risks of fraud within the County has not been performed.

Status: Considered resolved.

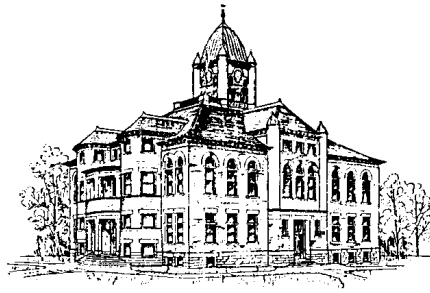
**2021-002:** The schedules of expenditures of federal awards (SEFA) reported by the County in the 2021 and 2022 annual budget documents contained errors in amounts of federal expenditures reported.

Status: Not resolved, see finding 2023-002.

**DALE AKEY**  
Presiding Commissioner  
Hamilton, MO 64644

**RANDY HOWELL**  
Eastern District Commissioner  
Polo, MO 64671

**REX HIBLER**  
Western District Commissioner  
Cameron, MO 64429



Regular terms of Commission meeting:  
First Tuesday in January, April,  
July and October

**Jamy Aubrey**  
Clerk to the Commission

Regular meeting: Tuesdays

## **CALDWELL COUNTY COMMISSION**

**49 East Main, PO Box 67**  
**Kingston, Missouri 64650**  
**816.586.2571 \* 816.586.3001 (fax)**

---

**January 30, 2025**

### **CALDWELL COUNTY, MISSOURI** **AMENDED CORRECTIVE ACTION PLAN**

**Re: Amended Corrective Action Plan for Finding Reference Number: 2023-002**  
**To include date of completion per 2 CFR 200.511(c)**

Finding Reference Number: 2023-001  
Federal Agency: N/A  
Program Name: N/A  
Assistance Listing Number: N/A  
Responsible Official: County Commission

Views of Responsible Individuals: The county commission works hard to manage existing funds available and expected revenues when calculating the numerous budgets for the county. As the county commission uses the best information available to calculate all their responsible budgets, there are sometimes unexpected grants, repairs, and expenses that cannot be accounted for when preparing the budget in January.

The County will work to implement procedures to help ensure compliance with state statutes or if unexpected grants, repairs or expenditures occur, the county will follow the appropriate procedures to amend the budget.

Finding Reference Number: 2023-002

Federal Agency: U.S. Department of Agriculture (USDA), U.S. Department of Housing and Urban Development (HUD), U.S. Department of Justice (DOJ), U.S.

Department of the Treasury (Treasury), U.S. Department of Health and Human Services (HHS), and U.S. Department of Homeland Security (DHS)

Program Name: Watershed Protection and Flood Prevention, Community Development Block Grants, Crime Victim Assistance, Edward Byrne Memorial Justice Assistance Grant, Coronavirus State and Local Fiscal Recovery Funds, Child Support Enforcement, Disaster Grants – Public Assistance (Presidentially Declared Disasters), Emergency Management Performance Grants, Homeland Security Grant Program

Assistance Listing Number: 10.904, 14.225, 16.575, 16.738, 21.027, 93.563, 97.036, 97.042, 97.067

Responsible Official: Jamy Aubrey, County Clerk

Views of Responsible Individuals: **I was a newly elected official in 2023 with no prior training in the County Clerk's office. I had no knowledge of how SEFA monies were to be reported. After this audit finding was brought to my attention, internal controls were implemented. A process/procedure was put into place where all grants received are tracked, as are the expenditures for each grant. The clerk and deputy clerk are now involved in the grant tracking procedure as well as reviewing the SEFA report for accuracy after it is prepared.**

**In January 2025 a Grant Policy was adopted by the Caldwell County Commission to make all county employees aware of the process for reporting and tracking grants received. The Grant Expenditures and Reimbursements Tracking Procedures were also revised. The procedure now involves not only the county clerk and deputy clerk, but also the grant applicant, accounts payable clerk, and the county collector/treasurer. The SEFA report will be reviewed by all involved to help ensure accuracy.**

Anticipated Completion Date: **It is anticipated that the 2025 SEFA grant reporting will be much more accurate than in previous years. However, considering the new Grant Policy and the revised Grant Expenditure and Reimbursement Tracking Procedures were not in place until January 2025, it is anticipated that the date of completion will be January 2026.**

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS

October 7, 2024

To the County Commission  
Caldwell County, Missouri

We have audited the regulatory basis financial statements of Caldwell County, Missouri for the years ended December 31, 2022 and 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 9, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Caldwell County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022 and 2023. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected during the audit.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 7, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompanies the financial statements but is not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Caldwell County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC





**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Montgomery County, Missouri

The Office of the State Auditor contracted for an audit of Montgomery County's financial statements for the year ended December 31, 2023, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink, reading "S. Fitzpatrick". The signature is stylized, with the first letter of the last name being a large, prominent capital 'F'.

Scott Fitzpatrick  
State Auditor

December 2024  
Report No. 2024-102



---

**Recommendations in the contracted audit of Montgomery County**

---

2023-001	The county implement procedures to ensure compliance with state statutes by adopting a budget for each County fund and by refraining from approving expenditures in excess of budgeted amounts or follow the appropriate procedures to amend the budget. Additionally, we recommend the County implement procedures to ensure the accuracy of the required published financial statement.
2023-002	The County implement internal controls to ensure that the schedule of expenditures of federal awards (SEFA) completely and accurately states the expenditures of federal awards of the County each year.
2023-003	The County implement procedures to ensure that all required reports are properly submitted to Treasury to ensure compliance with reporting requirements of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program and that documentation of compliance is maintained.
Reconciliation Between the Budget and Treasurer's Settlement	The county implement procedures to ensure that actual financial activity presented in the County budget documents is accurately stated and agrees to the County's accounting records.

ANNUAL FINANCIAL REPORT

**MONTGOMERY COUNTY, MISSOURI**

For the Year Ended  
December 31, 2023

---

**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS  
KANSAS CITY

# MONTGOMERY COUNTY, MISSOURI

## TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
List of Elected Officials 2023	i
FINANCIAL SECTION	
Independent Auditor's Report	ii
BASIC FINANCIAL STATEMENTS:	
Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis	13
Notes to the Financial Statements	14
COMPLIANCE SECTION	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	22
Independent Auditor's Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	24
Schedule of Expenditures of Federal Awards	27
Notes to the Schedule of Expenditures of Federal Awards	28
Schedule of Findings and Questioned Costs	29
Management's Response to Auditor's Findings	34
• Summary Schedule of Prior Audit Findings	
• Corrective Action Plan	

## **INTRODUCTORY SECTION**

MONTGOMERY COUNTY, MISSOURI  
List of Elected Officials 2023

*County Commission*

Presiding Commissioner – Ryan D. Poston

Commissioner, First District – Dave Teeter

Commissioner, Second District – Doug Lensing

*Other Elected Officials*

Assessor – Jerome P. Overkamp

Circuit Clerk – Robyn Schmidt

Collector – Anita L. Sullivan

Coroner – David Colbert

County Clerk – Kathy Hancock

Prosecuting Attorney – Keith Freie

Public Administrator – Kaley Reagan

Recorder – Sheila See

Sheriff – Craig S. Allison

Surveyor – Larry P. Bade

Treasurer – Lori Stiers

## **FINANCIAL SECTION**

## **McBRIDE, LOCK & ASSOCIATES, LLC**

---

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Montgomery County, Missouri

#### **Report on the Audit of the Financial Statements**

##### ***Opinion***

We have audited the accompanying financial statements of Montgomery County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements.

##### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Montgomery County, Missouri, as of December 31, 2023, and their respective cash receipts and disbursements, and budgetary results for the year then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

##### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Montgomery County, Missouri, as of December 31, 2023, or the changes in financial position thereof for the year then ended.

##### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Montgomery County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1, the financial statements are prepared by Montgomery County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri Law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Montgomery County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Montgomery County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Montgomery County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2024, on our consideration of Montgomery County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Montgomery County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Montgomery County, Missouri's internal control over financial reporting and compliance.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 29, 2024

MONTGOMERY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

Fund	Cash and Investments January 1	Receipts	Disbursements	Cash and Investments December 31
General Revenue	\$ 923,507	\$ 6,070,035	\$ 6,216,193	\$ 777,349
Special Road and Bridge	1,300,711	2,561,927	2,632,556	1,230,082
Assessment	394,157	363,714	350,078	407,793
Emergency Management	43,334	72,986	85,301	31,019
Emergency 911	7,028	370,488	358,306	19,210
Law Enforcement Sales Tax	177	720,028	720,195	10
Capital Improvements	443,396	764,696	550,090	658,002
Johnson Grass	5,825	121	45	5,901
General Revenue Reserve	152,115	1,307,809	45	1,459,879
Prosecuting Attorney Training	4,346	2,090	2,879	3,557
Prosecuting Attorney Bad Check	21,376	2,521	2,150	21,747
Prosecuting Attorney Delinquent Tax	10,791	754	2,105	9,440
Inmate Security	270,281	76,778	49,357	297,702
School Resources/K9	9,597	1,138	45	10,690
Sheriff Operations	208,069	86,706	27,380	267,395
Sheriff Revolving	67,081	3,776	1,081	69,776
Law Enforcement Training	4,403	1,604	2,130	3,877
POST Commission	937	626	45	1,518
County Law Enforcement Restitution	47,773	13,363	2,398	58,738
Special Election	57,808	16,348	30,774	43,382
Election Services	2,448	18,033	1,975	18,506
Recorder User Fee	27,190	5,678	-	32,868
Recorder Technology	6,327	3,644	1,148	8,823
Local Emergency Planning Committee	19,131	582	4,139	15,574
Children's Trust	8,769	2,222	2,045	8,946
Debt Service Reserve	-	125,000	-	125,000
ARPA	1,121,839	942	1,122,781	-
Collector Tax Maintenance	69,575	27,346	28,083	68,838
LATC	-	100,046	12,000	88,046
Opioid Settlement	31,181	12,874	-	44,055
Total	<u>\$ 5,259,172</u>	<u>\$ 12,733,875</u>	<u>\$ 12,205,324</u>	<u>\$ 5,787,723</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MONTGOMERY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	GENERAL REVENUE FUND	
	<u>Budget</u>	<u>Actual</u>
RECEIPTS		
Property taxes	\$ 713,000	\$ 714,915
Sales taxes	2,229,120	2,381,167
Intergovernmental	709,850	825,848
Charges for services	403,600	462,337
Interest	10,000	59,925
Other	37,500	20,578
Transfers in	887,150	1,605,265
Total Receipts	<u>\$ 4,990,220</u>	<u>\$ 6,070,035</u>
DISBURSEMENTS		
County Commission	\$ 136,895	\$ 134,058
County Clerk	157,155	159,579
Elections	6,750	6,564
Buildings and grounds	164,010	165,790
Employee fringe benefits	2,500	169
Treasurer	61,750	60,054
Collector	130,920	116,571
Recorder of Deeds	118,195	97,049
Circuit Court	43,100	18,023
Court Administration	60,345	59,287
Public Administrator	63,400	63,357
Sheriff	1,216,035	964,613
Jail	1,697,850	1,440,126
Prosecuting Attorney	403,433	363,430
Juvenile Officer	53,924	49,172
Coroner	40,505	30,841
Other County government	1,026,885	937,510
Transfers out	750,000	1,550,000
Emergency fund	156,418	-
Total Disbursements	<u>\$ 6,290,070</u>	<u>\$ 6,216,193</u>
RECEIPTS OVER (UNDER)		
DISBURSEMENTS	\$ (1,299,850)	\$ (146,158)
CASH AND INVESTMENTS, JANUARY 1	<u>923,507</u>	<u>923,507</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ (376,343)</u></u>	<u><u>\$ 777,349</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MONTGOMERY COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	SPECIAL ROAD AND BRIDGE FUND		ASSESSMENT FUND		EMERGENCY MANAGEMENT FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ 1,444,525	\$ 1,463,305	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	633,600	833,853	37,620	40,765	24,000	20,320
Charges for services	500	347	284,000	305,234	-	-
Interest	15,000	62,331	5,000	17,715	500	2,161
Other	30,500	202,091	3,165	-	50,700	50,505
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 2,124,125</u>	<u>\$ 2,561,927</u>	<u>\$ 329,785</u>	<u>\$ 363,714</u>	<u>\$ 75,200</u>	<u>\$ 72,986</u>
DISBURSEMENTS						
Salaries	\$ 719,000	\$ 599,201	\$ 280,810	\$ 244,138	\$ 52,120	42,600
Employee fringe benefits	174,035	159,660	55,952	55,765	4,717	4,889
Materials and supplies	916,150	828,438	33,500	775	3,350	1,114
Services and other	131,000	38,635	40,000	31,867	29,200	21,162
Capital outlay	850,000	913,435	19,750	17,533	17,900	10,536
Construction	24,800	17,312	-	-	-	-
Transfers out	73,650	75,875	-	-	5,000	5,000
Total Disbursements	<u>\$ 2,888,635</u>	<u>\$ 2,632,556</u>	<u>\$ 430,012</u>	<u>\$ 350,078</u>	<u>\$ 112,287</u>	<u>\$ 85,301</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (764,510)	\$ (70,629)	\$ (100,227)	\$ 13,636	\$ (37,087)	\$ (12,315)
CASH AND INVESTMENTS, JANUARY 1	<u>1,300,711</u>	<u>1,300,711</u>	<u>394,157</u>	<u>394,157</u>	<u>43,334</u>	<u>43,334</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 536,201</u>	<u>\$ 1,230,082</u>	<u>\$ 293,930</u>	<u>\$ 407,793</u>	<u>\$ 6,247</u>	<u>\$ 31,019</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MONTGOMERY COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	EMERGENCY 911 FUND		LAW ENFORCEMENT SALES TAX FUND		CAPITAL IMPROVEMENTS FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sales taxes	-	-	727,650	719,188	727,650	718,593
Intergovernmental	100	-	-	-	-	25,451
Charges for services	110,000	119,625	-	-	-	-
Interest	150	863	-	840	1,000	20,652
Other	-	-	-	-	-	-
Transfers in	64,945	250,000	-	-	-	-
Total Receipts	<u>\$ 175,195</u>	<u>\$ 370,488</u>	<u>\$ 727,650</u>	<u>\$ 720,028</u>	<u>\$ 728,650</u>	<u>\$ 764,696</u>
DISBURSEMENTS						
Salaries	\$ 110,000	109,213	\$ -	\$ -	\$ 45,760	46,626
Employee fringe benefits	16,035	19,615	-	-	13,990	15,193
Materials and supplies	100	-	-	-	5,000	7,239
Services and other	265,260	227,675	-	1,017	100	-
Capital outlay	3,000	1,803	-	-	361,200	356,032
Construction	-	-	-	-	-	-
Transfers out	-	-	727,650	719,178	-	125,000
Total Disbursements	<u>\$ 394,395</u>	<u>\$ 358,306</u>	<u>\$ 727,650</u>	<u>\$ 720,195</u>	<u>\$ 426,050</u>	<u>\$ 550,090</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (219,200)	\$ 12,182	\$ -	\$ (167)	\$ 302,600	\$ 214,606
CASH AND INVESTMENTS, JANUARY 1	<u>7,028</u>	<u>7,028</u>	<u>177</u>	<u>177</u>	<u>443,396</u>	<u>443,396</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ (212,172)</u></u>	<u><u>\$ 19,210</u></u>	<u><u>\$ 177</u></u>	<u><u>\$ 10</u></u>	<u><u>\$ 745,996</u></u>	<u><u>\$ 658,002</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MONTGOMERY COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	JOHNSON GRASS FUND		GENERAL REVENUE RESERVE FUND		PROSECUTING ATTORNEY TRAINING FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	1,500	1,825
Interest	-	121	100	7,809	100	265
Other	-	-	-	-	-	-
Transfers in	-	-	150,000	1,300,000	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 121</u>	<u>\$ 150,100</u>	<u>\$ 1,307,809</u>	<u>\$ 1,600</u>	<u>\$ 2,090</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	1,050	45	50	45	4,550	2,879
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	15,050	-	-	-
Total Disbursements	<u>\$ 1,050</u>	<u>\$ 45</u>	<u>\$ 15,100</u>	<u>\$ 45</u>	<u>\$ 4,550</u>	<u>\$ 2,879</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,050)	\$ 76	\$ 135,000	\$ 1,307,764	\$ (2,950)	\$ (789)
CASH AND INVESTMENTS, JANUARY 1	<u>5,825</u>	<u>5,825</u>	<u>152,115</u>	<u>152,115</u>	<u>4,346</u>	<u>4,346</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 4,775</u>	<u>\$ 5,901</u>	<u>\$ 287,115</u>	<u>\$ 1,459,879</u>	<u>\$ 1,396</u>	<u>\$ 3,557</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MONTGOMERY COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	PROSECUTING ATTORNEY BAD CHECK FUND		PROSECUTING ATTORNEY DELINQUENT TAX FUND		INMATE SECURITY FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,500	1,725	100	359	63,600	66,339
Interest	150	796	100	395	3,000	10,439
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 1,650</u>	<u>\$ 2,521</u>	<u>\$ 200</u>	<u>\$ 754</u>	<u>\$ 66,600</u>	<u>\$ 76,778</u>
DISBURSEMENTS						
Salaries	\$ 2,500	\$ 1,950	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	260	155	-	-	-	-
Materials and supplies	-	-	3,580	2,060	15,000	511
Services and other	2,950	45	50	45	150,060	48,846
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,710</u>	<u>\$ 2,150</u>	<u>\$ 3,630</u>	<u>\$ 2,105</u>	<u>\$ 165,060</u>	<u>\$ 49,357</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,060)	\$ 371	\$ (3,430)	\$ (1,351)	\$ (98,460)	\$ 27,421
CASH AND INVESTMENTS, JANUARY 1	<u>21,376</u>	<u>21,376</u>	<u>10,791</u>	<u>10,791</u>	<u>270,281</u>	<u>270,281</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 17,316</u>	<u>\$ 21,747</u>	<u>\$ 7,361</u>	<u>\$ 9,440</u>	<u>\$ 171,821</u>	<u>\$ 297,702</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.



MONTGOMERY COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	SCHOOL RESOURCES/K9 FUND		SHERIFF OPERATIONS FUND		SHERIFF REVOLVING FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	11,668	-	-
Charges for services	-	285	50,000	46,381	2,800	1,390
Interest	100	353	2,500	8,711	500	2,386
Other	1,500	500	11,000	19,946	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 1,600</u>	<u>\$ 1,138</u>	<u>\$ 63,500</u>	<u>\$ 86,706</u>	<u>\$ 3,300</u>	<u>\$ 3,776</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	40,000	2,180	25,000	1,036
Services and other	9,440	45	62,060	25,200	50	45
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 9,440</u>	<u>\$ 45</u>	<u>\$ 102,060</u>	<u>\$ 27,380</u>	<u>\$ 25,050</u>	<u>\$ 1,081</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (7,840)	\$ 1,093	\$ (38,560)	\$ 59,326	\$ (21,750)	\$ 2,695
CASH AND INVESTMENTS, JANUARY 1	<u>9,597</u>	<u>9,597</u>	<u>208,069</u>	<u>208,069</u>	<u>67,081</u>	<u>67,081</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,757</u>	<u>\$ 10,690</u>	<u>\$ 169,509</u>	<u>\$ 267,395</u>	<u>\$ 45,331</u>	<u>\$ 69,776</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MONTGOMERY COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	LAW ENFORCEMENT TRAINING FUND		POST COMMISSION FUND		COUNTY LAW ENFORCEMENT RESTITUTION FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,500	1,427	-	-	12,000	11,523
Interest	100	177	-	-	900	1,840
Other	-	-	650	626	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 1,600</u>	<u>\$ 1,604</u>	<u>\$ 650</u>	<u>\$ 626</u>	<u>\$ 12,900</u>	<u>\$ 13,363</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	3,500	2,085	-	-	-	-
Services and other	50	45	1,040	45	40,050	2,398
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,550</u>	<u>\$ 2,130</u>	<u>\$ 1,040</u>	<u>\$ 45</u>	<u>\$ 40,050</u>	<u>\$ 2,398</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,950)	\$ (526)	\$ (390)	\$ 581	\$ (27,150)	\$ 10,965
CASH AND INVESTMENTS, JANUARY 1	<u>4,403</u>	<u>4,403</u>	<u>937</u>	<u>937</u>	<u>47,773</u>	<u>47,773</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 2,453</u></u>	<u><u>\$ 3,877</u></u>	<u><u>\$ 547</u></u>	<u><u>\$ 1,518</u></u>	<u><u>\$ 20,623</u></u>	<u><u>\$ 58,738</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MONTGOMERY COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	SPECIAL ELECTION FUND		ELECTION SERVICES FUND		RECORDER USER FEE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	16,348	-	1,360	-	-
Charges for services	-	-	2,200	16,305	4,500	4,624
Interest	-	-	10	368	200	1,054
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 16,348</u>	<u>\$ 2,210</u>	<u>\$ 18,033</u>	<u>\$ 4,700</u>	<u>\$ 5,678</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	2,140	1,930	15,000	-
Services and other	31,000	30,774	50	45	-	-
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 31,000</u>	<u>\$ 30,774</u>	<u>\$ 2,190</u>	<u>\$ 1,975</u>	<u>\$ 15,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	\$ (31,000)	\$ (14,426)	\$ 20	\$ 16,058	\$ (10,300)	\$ 5,678
CASH AND INVESTMENTS, JANUARY 1	<u>57,808</u>	<u>57,808</u>	<u>2,448</u>	<u>2,448</u>	<u>27,190</u>	<u>27,190</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 26,808</u>	<u>\$ 43,382</u>	<u>\$ 2,468</u>	<u>\$ 18,506</u>	<u>\$ 16,890</u>	<u>\$ 32,868</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MONTGOMERY COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	RECORDER TECHNOLOGY FUND		LOCAL EMERGENCY PLANNING COMMITTEE FUND		CHILDREN'S TRUST FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	3,000	3,390	-	-	1,800	1,875
Interest	60	254	200	582	100	347
Other	-	-	3,500	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 3,060</u>	<u>\$ 3,644</u>	<u>\$ 3,700</u>	<u>\$ 582</u>	<u>\$ 1,900</u>	<u>\$ 2,222</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	5,000	1,148	-	-	-	-
Services and other	-	-	7,760	4,025	5,040	2,045
Capital outlay	-	-	20,000	114	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 1,148</u>	<u>\$ 27,760</u>	<u>\$ 4,139</u>	<u>\$ 5,040</u>	<u>\$ 2,045</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,940)	\$ 2,496	\$ (24,060)	\$ (3,557)	\$ (3,140)	\$ 177
CASH AND INVESTMENTS, JANUARY 1	<u>6,327</u>	<u>6,327</u>	<u>19,131</u>	<u>19,131</u>	<u>8,769</u>	<u>8,769</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 4,387</u>	<u>\$ 8,823</u>	<u>\$ (4,929)</u>	<u>\$ 15,574</u>	<u>\$ 5,629</u>	<u>\$ 8,946</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MONTGOMERY COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	DEBT SERVICE RESERVE FUND		ARPA FUND		COLLECTOR TAX MAINTENANCE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	20,000	27,307
Interest	-	-	-	942	40	39
Other	-	-	-	-	-	-
Transfers in	-	125,000	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ 942</u>	<u>\$ 20,040</u>	<u>\$ 27,346</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	80,000	14,280
Services and other	-	-	-	317,569	30,540	13,803
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	805,212	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,122,781</u>	<u>\$ 110,540</u>	<u>\$ 28,083</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 125,000	\$ -	\$ (1,121,839)	\$ (90,500)	\$ (737)
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>1,121,839</u>	<u>1,121,839</u>	<u>69,575</u>	<u>69,575</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 125,000</u></u>	<u><u>\$ 1,121,839</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (20,925)</u></u>	<u><u>\$ 68,838</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MONTGOMERY COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	LATC FUND		OPIOID SETTLEMENT FUND	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	100,000	-	12,874
Charges for services	-	-	-	-
Interest	-	46	-	-
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 100,046</u>	<u>\$ -</u>	<u>\$ 12,874</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	12,000	-	-
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ -	\$ 88,046	\$ -	\$ 12,874
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>31,181</u>	<u>31,181</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 88,046</u></u>	<u><u>\$ 31,181</u></u>	<u><u>\$ 44,055</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MONTGOMERY COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

Fund/Account	Cash and Cash Equivalents January 1	Receipts	Disbursements	Cash and Cash Equivalents December 31
Treasurer Sheriff Forfeiture	\$ 4,576	\$ 163	\$ 45	\$ 4,694
Treasurer Price's Branch Cemetery	4,342	139	23	4,458
Treasurer White Cemetery	2,840	-	683	2,157
Treasurer Unclaimed Fees	288	87	181	194
Treasurer ICE Prisoner Unclaimed Cash	10,690	-	-	10,690
Treasurer School Fines	45,517	105,741	101,073	50,185
Treasurer School Building Revolving	2	16,552	16,542	12
Treasurer Surplus Land Sales	8,103	95,453	8,719	94,837
Treasurer Road Districts	9,988	327,547	327,651	9,884
Treasurer Railroad/Utilities	-	2,249,464	2,249,464	-
Treasurer CERF	-	151,978	151,978	-
Treasurer Deputy Sheriff Supplement	-	3,131	3,131	-
Treasurer PA Services	-	75	75	-
Treasurer Ambulance	69	1,242,356	1,242,381	44
Treasurer Hermann Hospital	22	451,604	451,613	13
Treasurer Montgomery Co Health Dept	21	393,253	393,261	13
Treasurer Schools	606	9,443,885	9,444,107	384
Treasurer Cities	87	419,192	419,200	79
Treasurer Fire Districts	42	736,910	736,928	24
Treasurer Sur Tax/Temp	16,781	296,327	295,559	17,549
Collector General	14,557,225	16,110,305	17,625,584	13,041,946
Collector Credit Cards	9	798,919	798,909	19
Collector Partial Payment	13,641	100,394	90,010	24,025
Collector Protested Tax	528,668	30,246	29,772	529,142
Recorder	(13)	87,490	87,474	3
Prosecuting Attorney	-	18,400	18,400	-
Sheriff Office	5,139	171,427	174,637	1,929
Sheriff Inmate	19,796	265,119	151,713	133,202
Sheriff Commissary	15,145	55,429	64,574	6,000
Public Administrator	393,039	406,533	584,692	214,880
Total	<u>\$ 15,636,623</u>	<u>\$ 33,978,119</u>	<u>\$ 35,468,379</u>	<u>\$ 14,146,363</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MONTGOMERY COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Montgomery County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are eleven elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff, Surveyor, and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Montgomery County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included. The Developmental Disabilities Assistance Board of Montgomery County is separately audited by an independent certified public accountant and is therefore not included in this report in accordance with the regulatory basis of accounting.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.



### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. However, the County budgeted a negative ending fund balance for the General Revenue, Emergency 911, Local Emergency Planning Committee, and Collector Tax Maintenance Funds.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law. The County did not adopt formal budgets for the ARPA, Debt Service Reserve, LATC, and Opioid Settlement Funds in 2023.

10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the Capital Improvements Fund, and also the ARPA and LATC Funds to the extent that they did not have formal budgets adopted.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2023 for purposes of taxation were:

Real Estate	\$ 166,354,060
Personal Property	64,545,582
Railroad and Utilities	<u>56,429,897</u>
Total	<u>\$ 287,329,539</u>

For calendar year 2023, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

General Revenue	\$ 0.2521
Special Road and Bridge	0.5648

#### F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

#### G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Cash includes deposits and short-term investments with maturities that are less than ninety days. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2023, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 5,782,407	\$ 5,954,106	\$ 5,885,206
Investments	5,316	5,316	5,316
Total Governmental Funds	<u>\$ 5,787,723</u>	<u>\$ 5,959,422</u>	<u>\$ 5,890,522</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 14,146,363	\$ 12,614,921	\$ 1,063,402

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2023 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

## 3. COUNTY EMPLOYEES' RETIREMENT PLANS

### A. Missouri Local Government Employees Retirement System (LAGERS)

#### 1) Plan Description

Montgomery County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Sections 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334, or by the following website, [www.molagers.org](http://www.molagers.org).

## 2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

## 3) Funding Policy

Full-time employees of Montgomery County contribute 4% to the pension plan. The June 30<sup>th</sup> statutorily required contribution rates were .3% (General), and .6% (Police) of annual covered payroll for 2023. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the year ended December 31, 2023, full time employees of the County contributed \$122,435 to LAGERS.

## B. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

### 1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

### 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with

less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](http://www.mocerf.org).

### 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2023, the County collected and remitted to CERF employee withholdings and fees collected of \$151,978.

### C. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$11,628 for the year ended December 31, 2023.

## 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

## 5. CLAIMS, COMMITMENT AND CONTINGENCIES

### A. Compensated Absences

The County provides full-time employees, who have completed six full months, with eight hours of sick leave for each completed calendar month of employment, up to a maximum of 480 hours. Upon termination, employees will not be compensated for any unused sick time.

Vacation time is made available in whole on the employee's anniversary date. Vacation time is five days for employees with one year of service; ten days for employees with two to nine years of service; 15 days for employees with 10 to 19 years of service; and 20 days for employees with 20 or more years of service. Employees are not allowed to carry over vacation into a new employment year, unless permitted by the department supervisor and County Commission. Upon termination, employees are compensated for any unused vacation time.

## B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

## 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

## 7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2023:

- A. In April 2021, the County entered into a lease-purchase agreement for a vehicle used by the Sheriff's office. The lease required three annual payments of \$11,898. The final payment was made in April 2023.
- B. In 2022, Certificates of Participation (COPS) in the amount of \$4,620,000 were issued by BOK Financial on behalf of the County for the Courthouse Improvement and Jail Upgrades Project with a 15-year maturity. The debt is repaid through annual principal payments and semi-annual interest payments. The interest rate varies between 2.25% and 4.00%. The first principal payment is scheduled for October 15, 2024, and then due annually on October 15 thereafter. Interest payments are due semi-annually on April 15 and October 15.

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 270,000	\$ 154,935	\$ 424,935
2025	280,000	148,860	428,860
2026	285,000	141,860	426,860
2027	290,000	134,308	424,308
2028	300,000	126,188	426,188
2029 - 2033	1,650,000	486,488	2,136,488
2034 - 2036	1,545,000	163,300	1,708,300
Totals	<u>\$ 4,620,000</u>	<u>\$ 1,355,938</u>	<u>\$ 5,975,938</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2023:

Description	Balance 12/31/2022	Additions	Payments	Balance 12/31/2023	Interest Paid
Certificates of Participation	\$ 4,620,000	\$ -	\$ -	\$ 4,620,000	\$179,897
Sheriff Vehicle	11,651	-	11,651	-	247

#### 8. OPERATING LEASES

At December 31, 2023, the County has one non-cancellable 60-month lease for two copiers. The lease requires monthly payments of \$205. Future minimum payments under this lease are as follows:

Fiscal Year Ending December 31,	Amount
2024	\$ 2,459
2025	2,459
2026	2,459
2027	2,459
2028	820

#### 9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 29, 2024, the date the financial statements were available to be issued.

## **COMPLIANCE SECTION**



## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission and  
Officeholders of Montgomery County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Montgomery County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements, which collectively comprise Montgomery County, Missouri's basic financial statements and have issued our report thereon dated August 29, 2024.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Montgomery County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Montgomery County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Montgomery County, Missouri's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Montgomery County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2023-001.

### **Montgomery County, Missouri's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on Montgomery County, Missouri's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Montgomery County, Missouri's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 29, 2024

## **McBRIDE, LOCK & ASSOCIATES, LLC**

**CERTIFIED PUBLIC ACCOUNTANTS**

---

### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and  
Officeholders of Montgomery County, Missouri

#### **Report on Compliance for Each Major Federal Program**

##### ***Qualified Opinion***

We have audited Montgomery County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Montgomery County, Missouri's major federal programs for the year ended December 31, 2023. Montgomery County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section of our report, Montgomery County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

##### ***Basis for Qualified Opinion***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Montgomery County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Montgomery County, Missouri's compliance with the compliance requirements referred to above.

##### ***Matter Giving Rise to Qualified Opinion on Major Program***

As described in the accompanying schedule of findings and questioned costs, Montgomery County, Missouri did not comply with the requirements regarding the Coronavirus State and Local Fiscal Recovery Funds as described in finding 2023-003 for Reporting. Compliance with such requirements

is necessary, in our opinion, for Montgomery County, Missouri to comply with the requirements applicable to that program.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Montgomery County, Missouri's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Montgomery County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Montgomery County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Montgomery County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Montgomery County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Montgomery County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

*Government Auditing Standards* requires the auditor to perform limited procedures on Montgomery County, Missouri's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Montgomery County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purposes described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003 to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Montgomery County, Missouri's responses to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Montgomery County, Missouri's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 29, 2024

MONTGOMERY COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF JUSTICE			
16.575	Passed through Missouri Association of Prosecuting Attorneys - Crime Victim Assistance	N/A	\$ 47,147
16.738	Passed through Missouri Department of Public Safety - Edward Byrne Memorial Justice Assistance Grant Program	15PBJA-22-GG-00640- MUMU-054	5,370
U. S. DEPARTMENT OF TRANSPORTATION			
20.205	Passed through Missouri Department of Transportation - Highway Planning and Construction	BRO-R070(18)	14,023
U.S. DEPARTMENT OF TREASURY			
21.027	Direct program - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		1,122,781
21.027	Passed through Missouri Department of Public Safety - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	SLFRP4542-POG086	6,298
	Total 21.027		<u>\$ 1,129,079</u>
21.032	Direct program - COVID-19 - Local Assistance and Tribal Consistency Fund		12,000
U.S. ELECTION ASSISTANCE COMMISSION			
90.404	Passed through Missouri Secretary of State - HAVA Election Security Grants	N/A	12,437
U.S. DEPARTMENT OF HOMELAND SECURITY			
97.036	Passed through Missouri Department of Public Safety - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	DR-4665-MO	72,210
97.042	Emergency Management Performance Grant	EMK-2022-EP-00004-073	9,876
		EMK-2023-EP-0004-063	3,762
	Total 97.042		<u>\$ 13,638</u>
	Total Expenditures of Federal Awards		<u><u>\$ 1,305,904</u></u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**MONTGOMERY COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Montgomery County, Missouri for the year ended December 31, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – SUBRECIPIENTS**

The County did not pass any federal awards through to subrecipients during the year ended December 31, 2023.

MONTGOMERY COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2023

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Adverse

Type of auditor’s report issued on whether the financial statements were prepared in accordance with the regulatory basis: Unmodified

The special purpose framework used as a basis of accounting was not required by state law.

**Internal Control Over Financial Reporting:**

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?      Yes   X   None Reported
- Noncompliance material to financial statements noted?   X   Yes      No

**Federal Awards:**

**Internal Control Over Major Programs:**

- Material weakness(es) identified?   X   Yes      No
- Significant deficiencies identified that are not considered to be material weaknesses?      Yes   X   None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516?   X   Yes      No

**Identification of Major Programs:**

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk:      Yes   X   No



## **SECTION II – FINANCIAL STATEMENTS FINDINGS**

### **MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

### **SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None reported

### **ITEMS OF NONCOMPLIANCE**

#### **2023-001: Budgetary Compliance**

Criteria: Section 50.540, RSMo requires the preparation of a budget for all County funds. Section 50.740, RSMo prohibits expenditures in excess of the approved budget. The statutes also prohibit budgeting expenditures in excess of the beginning balance plus estimated revenues for any County fund. Additionally, in accordance with Section 50.815, RSMo the County shall prepare and publish a financial statement in a newspaper of general circulation. The financial statement should include a summary of receipt of each fund for the year, a summary of the disbursements and transfers for each fund, and the cash balance at the beginning and ending of the year.

Condition: The County did not adopt formal budgets for the ARPA, Debt Service Reserve, LATC and Opioid Settlement Funds for 2023. Actual expenditures exceeded budgeted expenditures for the Capital Improvements Fund, and for the ARPA and LATC Funds to the extent that no formal budgets were adopted. The County budgeted a deficit ending fund balance for the General Revenue, Emergency 911, Local Emergency Planning Committee, and Collector Tax Maintenance Funds. Furthermore, the County did not publish a full and complete financial statement for 2023. The County published the 2024 Summary of Budgets rather than the actual 2023 activity.

Cause: The County did not prepare formal budgets for all County funds and did not adequately review and amend budgeted expenditures of each fund to ensure actual expenditures did not exceed the budget amounts or result in a deficit fund balance. Additionally, failure to publish a proper financial statement was an oversight by the County.

Effect: Budgetary controls are significant to the proper management and custodianship of County funds. Compliance with statutory requirements related to budgets will improve controls over County funds and help maintain the integrity of the budget process.

Recommendation: We recommend the County implement procedures to ensure compliance with state statutes by adopting a budget for each County fund and by refraining from approving expenditures in excess of budgeted amounts or follow the appropriate procedures to amend the budget. Additionally, we recommend the County implement procedures to ensure the accuracy of the required published financial statement.

County's Response: I was not the clerk in 2023, so I don't feel as I can respond, however, I will work to see this is resolved.

Auditor's Evaluation: The current County Clerk should implement procedures to ensure that the recommendation is addressed and the condition is resolved.

### **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

#### **2023-002: Internal Control Over Schedule of Expenditures of Federal Awards**

Federal Grantor: U.S. Department of Justice (DOJ), U.S. Department of the Treasury (Treasury), and U.S. Department of Homeland Security (DHS)

Pass-Through Grantor: Missouri Department of Public Safety

Federal Assistance Listing Number: 16.738, 21.027, 21.032, 97.036, and 97.042

Program Title: Edward Byrne Memorial Justice Assistance Grant Program; Coronavirus State and Local Fiscal Recovery Funds; Local Assistance and Tribal Consistency Fund; Disaster Grants – Public Assistance (Presidentially Declared Disasters); Emergency Management Performance Grant

Pass-through Entity Identifying Number: 15PBJA-22-GG-00640-MUMU-054; DR-4665-MO; EMK-2022-EP-00004-073; EMK-2023-EP-0004-063

Award Year: 2023

Questioned Costs: None

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards (SEFA) which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program. The County has not implemented proper internal controls to ensure the completeness and accuracy of the SEFA.

Condition: The SEFA reported by the County in the 2024 annual budget documents contained errors in amounts of federal expenditures reported.

Discrepancies in amounts reported on the 2023 SEFA and amount supported by underlying accounting records are summarized as follows:

<b>Federal Agency</b>	<b>ALN</b>	<b>Program</b>	<b>Original SEFA</b>	<b>Supported</b>	<b>Difference</b>
DOJ	16.738	Edward Byrne Memorial Justice Assistance Grant Program	-	5,370	(5,370)
Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds	-	1,129,079	(1,129,079)
Treasury	21.032	Local Assistance and Tribal Consistency Fund	-	12,000	(12,000)
DHS	97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	-	72,210	(72,210)
DHS	97.042	Emergency Management Performance Grant	-	13,638	(13,638)

Cause: The County has not implemented a proper system of internal control over SEFA preparation, such as a reconciliation to underlying accounting records and controls for identifying and tracking expenditures of federal awards.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for the year ended December 31, 2023.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year.

County's Response: I was not the clerk in 2023, so I don't feel as I can respond, however, I will work to see this is resolved. We are implementing new software to better track all financials.

Auditor's Evaluation: The current County Clerk should implement procedures to ensure that the recommendation is addressed and the condition is resolved.

### **2023-003: Internal Control Over Reporting Requirements**

Federal Grantor: U.S. Department of the Treasury

Federal Assistance Listing Number: 21.027

Program Title: Coronavirus State and Local Fiscal Recovery Funds (SLFRF)

Award Year: 2023

Questioned Costs: None

Criteria: The SLFRF Compliance and Reporting Guidance requires recipients to submit annual Project and Expenditure Reports to the Department of the Treasury by April 30 of each year, reporting the amount of expenditures for the reporting period as well as cumulative expenditures.

Condition: During audit fieldwork, the County Commission could not provide documentation to support that the one-time interim report or annual Project and Expenditure Reports have been properly and timely submitted to Treasury in accordance with SLFRF reporting requirements. As part of the response process the County provided a copy of the Project and Expenditure Report for the period ended March 31, 2023, which reported \$0 of expenditures. The County indicated in the report that, "My jurisdiction does NOT have projects to report," and stated in the report that, "No funds have been allocated to Government Services yet. The County has been waiting for the Final Rule before obligating to any projects." However, the Treasurer's Settlements for 2022 reported \$1,122,531 of expenditures in the ARPA Fund in 2022 and the County had an Alternative Compliance Examination Engagement performed for the period.

Cause: It appears that there was confusion regarding the reporting requirements of the SLFRF and the need to maintain documentation of the reports submitted to the Treasury portal.

Effect: The County risks being out of compliance with SLFRF program reporting requirements if the proper reports are not timely and accurately submitted to Treasury.

Recommendation: We recommend the County implement procedures to ensure that all required reports are properly submitted to Treasury to ensure compliance with reporting requirements of the SLFRF program and that documentation of compliance is maintained.

County's Response: We have retrieved the 2023 report on the SLFRF Compliance Report -SLR-10450 P & E Report 2023 and have enclosed it and gave all copies of our Compliance Reports of ARPA funding that the County received to be put in the County's records. We thought since the Federal government received the compliance reports it wasn't necessary for us to duplicate that locally but will do it if this is something the County Commission receives in the future.

Auditor's Evaluation: We reviewed the 2023 Project and Expenditure Report that was provided as part of the response, as noted in the Condition above. The County has also recently filed a final report on the SLFRF funds showing that the County has fully spent the funding.

**MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:**

- **Summary Schedule of Prior Audit Findings**
  - **Corrective Action Plan**

# **Montgomery County Commission**

*Dave Teeter*  
*1<sup>st</sup> District Commissioner*

*Ryan D. Poston*  
*Presiding Commissioner*

*Doug Lensing*  
*2<sup>nd</sup> District Commissioner*

---

## **MONTGOMERY COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Montgomery County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2019 and 2018.

**2019-001:** Documentation of the County's internal controls has not been prepared.

Status: Considered resolved.

**2019-002:** A formal fraud risk assessment is not in place.

Status: Considered resolved.

# Montgomery County Commission

*Dave Teeter*  
*1<sup>st</sup> District Commissioner*

*Ryan D. Poston*  
*Presiding Commissioner*

*Doug Lensing*  
*2<sup>nd</sup> District Commissioner*

---

## MONTGOMERY COUNTY, MISSOURI CORRECTIVE ACTION PLAN

**Finding Reference Number:** 2023-001

**Federal Agency:** N/A

**Program Name:** N/A

**Assistance Listing Number:** N/A

**Responsible Official:** County Commission; Carole Weeks, County Clerk

**Views of Responsible Individuals:** I was not the clerk in 2023, so I don't feel as I can respond, however, I will work to see this is resolved.

**Finding Reference Number:** 2023-002

**Federal Agency:** U.S. Department of Justice, U.S. Department of the Treasury, U.S. Department of Homeland Security

**Program Name:** Edward Byrne Memorial Justice Assistance Grant Program, Coronavirus State and Local Fiscal Recovery Funds, Local Assistance and Tribal Consistency Fund, Disaster Grants – Public Assistance (Presidentially Declared Disasters), Emergency Management Performance Grant

**Assistance Listing Number:** 16.738, 21.027, 21.032, 97.036, 97.042

**Responsible Official:** Carole Weeks, County Clerk

**Views of Responsible Individuals:** I was not the clerk in 2023, so I don't feel as I can respond, however, I will work to see this is resolved. We are implementing new software to better track all financials.

MONTGOMERY COUNTY, MISSOURI  
CORRECTIVE ACTION PLAN

**Finding Reference Number:** 2019-003

**Federal Agency:** U.S. Department of the Treasury

**Program Name:** Coronavirus State and Local Fiscal Recovery Funds

**Assistance Listing Number:** 21.027

**Responsible Official:** County Commission

**Views of Responsible Individuals:** See following page.

DRAFT



## **County Response to 2023-003 on Financial Statement Audit in 2024**

We have retrieved the 2023 report on the SLFRF Compliance Report -SLR-10450 P & E Report 2023 and have enclosed it and gave all copies of our Compliance reports of ARPA funding that the County received to be put in the County's records. We thought since the Federal government received the compliance reports it wasn't necessary for us to duplicate that locally but will do it if this is something the County Commission receives in the future.

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS

August 29, 2024

To the County Commission  
Montgomery County, Missouri

We have audited the regulatory basis financial statements of Montgomery County, Missouri for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 22, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Montgomery County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 29, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2023, we considered Montgomery County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 29, 2024. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

## **Reconciliation Between the Budget and Treasurer's Settlement**

The 2023 actual financial activity reported on the Treasurer's Settlement and the amounts reported in the County's 2024 annual budget document did not reconcile to each other. Discrepancies between ending fund balances were noted as follows:

	Balance per County Budget	Balance per Treasurer
General Revenue	\$ 879,916	\$ 777,349
Special Road and Bridge	1,231,929	1,230,082
Capital Improvements	657,957	658,002
Sheriff Operations	268,991	267,395

A reconciliation of the County's budget to the Treasurer's Settlement and accounting system general ledger was not performed. Improper balances on the budget documents could lead to the County inappropriately budgeting expenditures in excess of actual funds available. We recommend the County implement procedures to ensure that actual financial activity presented in the County budget documents is accurately stated and agrees to the County's accounting records.

### **Other Matters**

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompanies the financial statements but is not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### **Restriction on Use**

This information is intended solely for the information and use of the County Commission and management of Montgomery County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC



# Scott Fitzpatrick

---

## Missouri State Auditor

### Bates County

Report No. 2024-101

December 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Bates County

Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney improperly holds unclaimed victim restitution to distribute to other victims whose restitution remains unpaid. As a result, the rightful victims or their heirs may not receive the money collected by the Prosecuting Attorney's office on their behalf. As of December 2023, the Prosecuting Attorney held at least \$2,000 in unclaimed restitution to disburse to victims other than those the court intended. The Prosecuting Attorney last improperly disbursed unclaimed court-ordered restitution to victims other than those intended totaling \$17,386, in June 2021. The Prosecuting Attorney assessed and collected fines totaling \$2,544 in lieu of court-ordered community service for 2 defendants between October 2021 and March 2022 without court approval. The Prosecuting Attorney does not perform adequate bank reconciliations and does not prepare a monthly list of liabilities for the fee account.
Administrative Handling Cost Fund	The Prosecuting Attorney maintains the Administrative Handling Cost Fund (AHCF) outside the county treasury. There is no statutory authority allowing the Prosecuting Attorney to maintain this account outside the county treasury. In addition, the Prosecuting Attorney has not prepared a budget for this fund and disbursements totaling \$3,369 made during the year ended December 31, 2023, were not made through the county's normal disbursement process.
Sheriff's Compensation	The County Commission authorized mid-term salary increases totaling \$12,336 to the Sheriff in violation of constitutional provisions.
Senate Bill 40 Board Budget Monitoring	The County Commission and the Senate Bill 40 Board do not adequately monitor the board's budget-to-actual receipts and disbursements and actual disbursements exceeded the board's budgeted disbursements by \$169,509 for the Senate Bill 40 Board Fund for the year ended December 31, 2023. The County Commission and the Board did not prepare a budget amendment for the excess disbursements. State law prohibits counties from spending more than budgeted and provides guidance on when budget amendments are allowable.
Recorder of Deeds' Controls and Procedures	The Recorder of Deeds does not prepare bank reconciliations or prepare monthly lists of liabilities, and does not maintain a check register or book balance. The December 31, 2023, bank balance was \$17,392. Of this, the audit identified a deposit in transit of \$237 and liabilities consisting of undisbursed December collections totaling \$10,958, resulting in \$6,671 in unidentified money in the account. The audit attributed \$6,627 of the unidentified balance to recording fees that should have been disbursed to the county Recorder User Fee Fund maintained by the County Collector-Treasurer.
Assessment Withholding	The County Clerk improperly calculated Assessment Fund withholdings, and as a result, the County Collector-Treasurer over withheld Assessment Fund commissions by \$14,566 and disbursed less funds to political subdivisions during the settlement year ended February 29, 2024.

Sunshine Law	The County Commission did not always comply with the Sunshine Law for closed meetings and notices and agendas.
Senior Citizens' Services Boards Contracts	The Senior Citizens' Services Board has not entered into written contracts with the two entities it funds. The Board reviewed and approved documented proposals in compliance with the Senior Citizens' Services Board bylaws but did not require written contracts. State law requires contracts of political subdivisions to be in writing.
Electronic Communication Policy	The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.
Electronic Data Security	Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data. Employees in the County Assessor and Recorder of Deeds offices are not required to change passwords periodically. Additionally, one user account and password is shared between all employees in the County Assessor's office. Since passwords in certain offices do not have to be periodically changed and are allowed to be shared in the County Assessor's office, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Also, allowing users to share accounts and passwords reduces individual accountability for system activity and unauthorized system access could occur. The County Assessor, Recorder of Deeds, Public Administrator, and Collector-Treasurer do not have security controls in place to lock computers after a specified number of incorrect logon attempts.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Bates County

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	1. Prosecuting Attorney's Controls and Procedures .....4 2. Administrative Handling Cost Fund.....6 3. Sheriff's Compensation.....7 4. Senate Bill 40 Board Budget Monitoring.....8 5. Recorder of Deeds' Controls and Procedures .....9 6. Assessment Withholding .....10 7. Sunshine Law .....10 8. Senior Citizens' Services Board Contracts .....11 9. Electronic Communication Policy.....12 10. Electronic Data Security.....13
---	--

---

Organization and Statistical Information	15
---	----





## **SCOTT FITZPATRICK**

MISSOURI STATE AUDITOR

County Commission  
and  
Officeholders of Bates County

We have audited certain operations of Bates County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2023. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

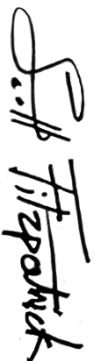
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal control, (2) noncompliance with legal provisions, and (3) no significant deficiencies in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Bates County.

An audit of the Bates County Sheriff, fulfilling our obligations under Section 29.230, RSMo, is in progress, and any additional findings and recommendations will be included in the subsequent report.

A handwritten signature in black ink, reading "S. Fitzpatrick". The signature is stylized with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# Bates County

## Management Advisory Report

### State Auditor's Findings

---

#### **1. Prosecuting Attorney's Controls and Procedures**

The Prosecuting Attorney held victim restitution and collected money in lieu of community service with no legal authority. In addition, bank reconciliation controls and procedures need improvement. The office collected approximately \$94,000 in bad check and court-ordered restitution and related fees for the year ended December 31, 2023.

##### **1.1 Unclaimed restitution**

The Prosecuting Attorney improperly holds unclaimed victim restitution to distribute to other victims whose restitution remains unpaid. As a result, the rightful victims or their heirs may not receive the money collected by the Prosecuting Attorney's office on their behalf.

Prosecuting Attorney's office personnel indicated their procedure to follow up on outstanding checks for unclaimed restitution is to perform online searches to locate the victims. If these searches are unsuccessful, the unclaimed restitution is considered available to disburse to victims whose restitution has not been paid rather than remitting it to the Missouri State Treasurer's Unclaimed Property Division as required. The Prosecuting Attorney indicated he does this because it is unfair for this money to go to Unclaimed Property when there are victims in the county who would benefit from receiving court-ordered restitution.

As of December 2023, the Prosecuting Attorney held at least \$2,000 in unclaimed restitution to disburse to victims other than those the court intended. The Prosecuting Attorney last improperly disbursed unclaimed court-ordered restitution to victims other than those intended totaling \$17,386, in June 2021.

There is no legal authority for the Prosecuting Attorney to disburse unclaimed restitution to victims other than those ordered by the court. Section 447.532, RSMo, provides that any funds held by a political subdivision for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division.

A similar condition has been noted in our prior audit reports issued since 1997.

##### **1.2 Payments in lieu of community service**

The Prosecuting Attorney assessed and collected fines totaling \$2,544 in lieu of court-ordered community service for 2 defendants between October 2021 and March 2022 without court approval.

The Prosecuting Attorney's office indicated the Missouri Department of Corrections, Division of Probation and Parole ("division") approved the sentence modifications; however, division personnel indicated they agreed to the modifications because they assumed the Prosecuting Attorney had court approval. They did not verify the modifications with the court. The Presiding Judge indicated he was unaware of the sentence modifications, and agreed the



## Bates County Management Advisory Report - State Auditor's Findings

Prosecuting Attorney did not have the authority to collect the payments in lieu of community service.

There is no authority for the Prosecuting Attorney to assess and collect fines in lieu of court-ordered community service. In addition, the Missouri Constitution, Article IX, Section 7, states the proceeds of all penalties, forfeitures, and fines are to be distributed annually to the schools of the county.

### 1.3 Bank reconciliations and liabilities

The Prosecuting Attorney does not perform adequate bank reconciliations and does not prepare a monthly list of liabilities for the fee account. Office personnel did not remove voided checks totaling \$260 from the outstanding check list. As a result, the reconciled bank balance was understated by \$260. Office personnel could not explain why the voided checks were not removed from the outstanding check listing. In addition, office personnel could not identify liabilities totaling \$4,355 and could not explain why a list of liabilities is not prepared.

Performing adequate monthly bank reconciliations increases the likelihood errors will be identified and corrected timely. Regular comparison of liabilities to the available cash balance is necessary to ensure bank and book records agree, and cash is sufficient to meet liabilities.

A similar condition was noted in our prior audit report.

## Recommendations

The Prosecuting Attorney:

- 1.1 Disburse restitution in accordance with a court order and any unclaimed restitution should be disbursed to the Missouri State Treasurer's Unclaimed Property Division as required by state law.
- 1.2 Discontinue collecting fines in lieu of court-ordered community service or obtain court authorization prior to modifying sentences, and disburse fines as required by state law.
- 1.3 Prepare adequate monthly bank reconciliations and lists of liabilities and reconcile the list of liabilities to the available cash balance. Any differences should be promptly investigated and resolved.

## Auditee's Response

- 1.1 *The Prosecuting Attorney's office will disburse restitution to the victim related to the court order and has started the process of turning the unclaimed restitution over to the State Treasurer's Unclaimed Property Fund.*
- 1.2 *The Prosecuting Attorney will get a court order for collecting fines in lieu of court-ordered community service in the future. The two*



Bates County  
Management Advisory Report - State Auditor's Findings

*payments in question were inadvertently credited as restitution. When this issue was raised by the auditors, the Prosecuting Attorney removed the funds from the restitution account and paid these two funds to the Bates County Common School Interest Fund.*

*1.3 The Prosecuting Attorney's office is implementing the recommendations on bank reconciliations.*

## 2. Administrative Handling Cost Fund

The Prosecuting Attorney maintains the Administrative Handling Cost Fund (AHCF) outside the county treasury. In addition, the Prosecuting Attorney has not prepared a budget for this fund and disbursements totaling \$3,369 made during the year ended December 31, 2023, were not made through the county's normal disbursement process. Fees and interest totaling \$3,840 were received during the year ended December 31, 2023, and at December 31, 2023, the balance of the AHCF was \$1,331.

The Prosecuting Attorney collects an administrative handling fee of \$25 to \$75 from individuals who have passed a bad check, or when the Prosecuting Attorney collects restitution. These fees are paid into the AHCF to be used for additional administration and operation costs of the office. The Prosecuting Attorney indicated he maintains the AHCF outside the county treasury because he fears future county commissions with different political views may prevent him from expending money from this fund at his discretion.

There is no statutory authority allowing the Prosecuting Attorney to maintain this account outside the county treasury. Section 50.370, RSMo, requires every county official who receives any fees or other remuneration for official services to pay such monies to the county treasurer. The budget process provides a means to allocate and monitor financial resources. Processing disbursements through the county's normal disbursement process provides a system of checks and balances. In addition, Section 559.100.3, RSMo, requires fees collected for court ordered restitution and bad checks be deposited by the county treasurer into a separate interest-bearing fund, titled the "Administrative Handling Cost Fund," to be expended by the prosecuting attorney.

A similar condition was noted in our prior audit report.

## Recommendation

The Prosecuting Attorney transfer the balance of the AHCF bank account to the County Collector-Treasurer and close the account. In addition, the Prosecuting Attorney should work with the County Commission to adopt a budget for the AHCF and process disbursements from this fund through the county's normal disbursement process.

## Auditee's Response

*I am taking the recommendation under advisement.*



Bates County  
Management Advisory Report - State Auditor's Findings

### 3. Sheriff's Compensation

The County Commission authorized mid-term salary increases totaling \$12,336 to the Sheriff in violation of constitutional provisions. The Sheriff took office in 2021 at the salary level approved by the Bates County Salary Commission.

Section 57.317.1(2), RSMo, enacted in 2021, states the Sheriff shall receive an annual salary computed based on a percentage of the compensation of an associate circuit judge of the county, with the percentage determined by a statutory schedule using the county's current assessed valuation level. The law indicates if the increase to the Sheriff's salary is less than \$10,000, the increase shall take effect January 1, 2022, but if the salary increase is more than \$10,000, the increase shall be paid equally over a 5-year period. However, Article VII, Section 13, of the Missouri Constitution prohibits an increase in compensation for state, county, and municipal officers during the term of office. Court cases have concluded that to receive additional compensation during a term of office there must be: (1) no existing compensation for the office; (2) new or additional duties extrinsic or not germane to the office; or (3) the mid-term increase must result from the application of a statutory formula for calculating compensation that was in place prior to the individual being elected or taking office. None of those circumstances exist; therefore, the increase to the Sheriff's salary should be effective only for any Sheriff elected and sworn into office after the new salary schedule was authorized.

The County Commission indicated it believed it was required to increase the Sheriff's salary due to the change in state law. The County Commission did not seek a written legal opinion on these matters and authorized the full salary increase for the Sheriff. This authorization was documented in the County Commission meeting minutes. The County Commission authorized the initial salary increase in July 2022 and another in July 2023 after the associate circuit judge's salary increased. Neither of the increases was over \$10,000 in one year. As of July 2023, the Sheriff received salary increases totaling \$12,336 during his term.

#### Recommendation

The County Commission discontinue the mid-term salary increase and consider various methods for possible recoupment of money already paid.

#### Auditee's Response

*Implementing the recommendation would result in a civil lawsuit being brought against the county by the Sheriff. Because a lawsuit would be costly to county taxpayers, we do not believe discontinuing the mid-term salary increases and recoupment of the money already paid is the best course of action for Bates County.*

#### Auditor's Comment

"The compensation of state, county and municipal officers shall not be increased during the term of office . . ." per Missouri Constitution, Article VII, Section 13. The County Commission has not offered any authority to



## Bates County Management Advisory Report - State Auditor's Findings

conclude the constitutional barrier to mid-term compensation increases contained in Missouri Constitution, Article VII, Section 13 is inapplicable to county sheriffs. In multiple cases, the Supreme Court of Missouri has addressed the constitutional prohibition on mid-term increases. *See e.g., Mooney v. County of St. Louis*, 286 S.W.2d 763 (Mo. 1956); *State ex rel. George v. Verkamp*, 365 S.W.3d 598 (Mo. banc 2012); *Laclede County v. Douglass*, 43 S.W.3d 826 (Mo. 2001).

### 4. Senate Bill 40 Board Budget Monitoring

The County Commission and the Senate Bill 40 Board do not adequately monitor the board's budget-to-actual receipts and disbursements and actual disbursements exceeded the board's budgeted disbursements by \$169,509 for the Senate Bill 40 Board Fund for the year ended December 31, 2023. The County Commission and the Board did not prepare a budget amendment for the excess disbursements. Board officials indicated several unforeseen events occurred after the budget was approved causing the overspending. Since the cash balance was sufficient, they approved the additional disbursements. They were unaware they were required to amend the budget prior to spending amounts in excess of the budget. The County Commission was unaware it should monitor the activity of the Senate Bill 40 Board. However, the Senate Bill 40 Board Fund is a county fund and the budget is a component of the overall county budget and should be monitored as such.

Section 50.740, RSMo, prohibits counties from spending more than budgeted. Section 50.622, RSMo, provides guidance on when budget amendments are allowable. Proper monitoring and budgets prior to disbursing funds is necessary for the budget to be an effective management tool and to comply with state law.

### Recommendation

The County Commission and the Senate Bill 40 Board monitor the Board's disbursements to ensure they do not exceed budgeted amounts and prepare any necessary budget amendments timely.

### Auditee's Response

*The County Commission provided the following:*

*The County Commission met with the Senate Bill 40 Board and will start getting monthly reports of expenditures to review to ensure the Board does not exceed budgeted amounts.*

*The Senate Bill 40 Board provided the following:*

*We have put in place procedures as recommended to ensure that budget amendments are provided to the County Commission in a timely manner if and when necessary during the fiscal year. Although we did not amend the budget to cover the unforeseen additional expenses incurred in 2023, the Board had sufficient funds to cover the unexpected expenses.*



Bates County  
Management Advisory Report - State Auditor's Findings

## 5. Recorder of Deeds' Controls and Procedures

The Recorder of Deeds does not prepare bank reconciliations or prepare monthly lists of liabilities, and does not maintain a check register or book balance. The Recorder of Deeds indicated she relies on distribution reports to prepare the monthly disbursements and believes that because she disburses the total amount received each month, it is unnecessary to prepare bank reconciliations and maintain a check register. The office processed receipts for marriage licenses, deeds, and other miscellaneous fees, totaling approximately \$116,400 during the year ended December 31, 2023.

The December 31, 2023, bank balance was \$17,392. Of this, we identified a deposit in transit of \$237 and liabilities consisting of undisbursed December collections totaling \$10,958, resulting in \$6,671 in unidentified money in the account. The Recorder of Deeds originally indicated the money was from the period prior to switching computer systems, she did not have access to her prior system, and she could not determine the source of the unidentified money, so she left it in the bank account. Later, after further discussion, she provided documentation from her prior computer system showing \$6,627 of the unidentified balance is attributable to recording fees that should have been disbursed to the county Recorder User Fee Fund maintained by the County Collector-Treasurer.

Preparing a cumulative book balance, adequate monthly bank reconciliations, and monthly lists of liabilities helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Regular identification of liabilities and a comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Section 447.532, RSMo, provides that any unclaimed funds held by a political subdivision for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division.

## Recommendation

The Recorder of Deeds ensure a cumulative book balance, adequate bank reconciliations, and monthly lists of liabilities are prepared and reconciled timely. Any discrepancies between accounting records and reconciliations should be promptly investigated and resolved. In addition, disburse fees in accordance with statute.

## Auditee's Response

*The recommendations to ensure a cumulative book balance, adequate bank reconciliations, and monthly lists of liabilities are prepared have been implemented. If any differences between accounting records and bank reconciliations are discovered in the future, they will be promptly investigated and resolved. The undisbursed fees will be disbursed to the Recorder's User Fee Fund on or before December 31, 2024.*





Bates County  
Management Advisory Report - State Auditor's Findings

## 6. Assessment Withholding

The County Clerk improperly calculated Assessment Fund withholdings, and as a result, the County Collector-Treasurer over withheld Assessment Fund commissions by \$14,566 and disbursed less funds to political subdivisions during the settlement year ended February 29, 2024. The County Collector-Treasurer withheld \$273,726 in Assessment Fund fees and commissions during the annual settlement period ended February 29, 2024.

The County Clerk uses taxes levied and the assessment withholding percentages of 1.45 percent and 1/4 percent in her calculations rather than taxes collected and 1 percent and 1/2 percent as required by state law. In addition, neither the County Clerk nor the Collector-Treasurer monitored and/or subsequently reduced the additional 1/2 percent withholding percentage to ensure additional Assessment Fund commissions were limited to \$75,000 as required. The County Clerk indicated she relied on the calculation template prepared by the previous officeholder to calculate the Assessment Fund commissions.

Section 137.720.1, RSMo, requires a one percent withholding on ad valorem property tax collections allocable to each taxing authority be deducted from the collections of taxes each year and deposited into the Assessment Fund of the county. Section 137.720.3, RSMo, requires an additional one-half percent commission. However, Section 137.720.3, RSMo, limits the one-half percent deduction to \$75,000. Adequate monitoring and proper calculation of Assessment Fund withholdings is necessary to ensure compliance with statutory provisions.

## Recommendation

The County Collector-Treasurer work with the County Clerk to ensure Assessment Fund withholding calculations are correct and the assessment withholding percentage is properly reduced once the \$75,000 limit is reached. The County Collector-Treasurer should also recalculate all commissions and correct distributions to the various political subdivisions and the county Assessment Fund.

## Auditee's Response

*We agree with the auditor's finding and have updated the formulas used to calculate the Assessment Fund commissions to ensure withholdings are 1 percent, and 1/2 percent up to \$75,000 as required by state law. In addition, we will recalculate all commissions and correct distributions to the various political subdivisions and the county Assessment Fund for the year ended December 31, 2023.*

## 7. Sunshine Law

The County Commission did not always comply with the Sunshine Law for closed meetings and notices and agendas. We identified the following concerns for the meetings held from January 2023 to June 2024:

- The County Clerk did not document in the open meeting minutes the specific reasons or sections of law allowing the meeting to be closed for



---

Bates County  
Management Advisory Report - State Auditor's Findings

---

any of the 7 closed meetings held between January 1, 2023, and January 29, 2024. The County Clerk indicated she was not aware of this requirement. Citations were included for the 5 closed meetings held between January 30, 2024, and June 19, 2024, after we informed the County Clerk of the need for citations.

- The County Commission did not include sufficient detail in meeting notices and agendas to advise the public of matters to be considered. Notices and agendas generally only included information on scheduled meetings and approval of bills. Other matters such as review and approval of applications from local entities for American Rescue Plan Act funds were not listed. The County Clerk indicated the County Commission does not generally have a plan for the topics to be discussed at each meeting.

Section 610.022, RSMo, requires public bodies to announce the specific reasons allowed by law for going into a closed meeting and to enter the vote and reason into the minutes. This section also limits discussion topics and actions in closed meetings to only those specifically announced prior to closure. Section 610.020.1, RSMo, requires public entities to give notice of the time, date, and place of each meeting, and its tentative agenda, to advise the public of matters to be considered.

## Recommendation

The County Commission ensure specific reasons for closing a meeting are documented in the open minutes. In addition, ensure proper notification and agendas for public meetings are given and sufficiently detailed.

## Auditee's Response

*The County Clerk is making certain the specific reasons for closing a meeting are documented in the open minutes. The County Clerk gets calls from the public on short notice to meet with the commission. As a result, proper notification and inclusion of all topics to be discussed on agendas is not always possible. However, we will continue to make every effort to ensure all planned topics are included in notifications and agendas.*

---

## 8. Senior Citizens' Services Board Contracts

The Senior Citizens' Services Board has not entered into written contracts with the two entities that it funds. The Board disbursed a total of \$174,193 during the year ended December 31, 2023. The Board reviewed and approved documented proposals in compliance with the Senior Citizens' Services Board bylaws but did not require written contracts. The Board bylaws do not include a provision requiring written contracts, and the Board indicated it was not aware this was necessary.

Section 432.070, RSMo, requires contracts of political subdivisions to be in writing. Written agreements are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings.



Bates County  
Management Advisory Report - State Auditor's Findings

---

**Recommendation**

The Senior Citizens' Services Board enter into written contracts defining services provided, benefits received, and the manner and amount of payments to be made as required by state law.

**Auditee's Response**

*Moving forward we will have a more detailed, and formal written agreement with both the Kern Center and the Bates County Senior Center and any other future entity.*

---

**9. Electronic  
Communication  
Policy**

The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>1</sup>

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The Commission indicated it was unaware of the record retention requirements and the electronic communications guidelines.

**Recommendation**

The County Commission work with the other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

**Auditee's Response**

*The County Commission will work on implementing an electronic communications policy that complies with state law and addresses the Secretary of State's guidelines.*

---

<sup>1</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed June 28, 2024.



## 10. Electronic Data Security

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

### 10.1 User identification and passwords

The County Assessor and Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically. Additionally, one user account and password is shared between all employees in the County Assessor's office. The County Assessor indicated he did not understand the need for unique user accounts and passwords. In addition, the County Assessor and Recorder of Deeds indicated they did not understand periodically changing passwords was needed.

Unique user accounts and passwords are necessary to authenticate access to computers and identify activity performed by each individual. The security of computer passwords is dependent upon keeping them confidential. However, since passwords in certain offices do not have to be periodically changed and are allowed to be shared in the County Assessor's office, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Also, allowing users to share accounts and passwords reduces individual accountability for system activity and unauthorized system access could occur. Passwords that are changed periodically and are not shared reduce the risk of a compromised password and unauthorized access to and use of computers and data.

A similar condition was noted in our prior audit report.

### 10.2 Security controls

The County Assessor, Recorder of Deeds, Public Administrator, and Collector-Treasurer do not have security controls in place to lock computers after a specified number of incorrect logon attempts. The officials indicated they did not recognize the importance of having security controls in place.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

## Recommendations

The County Commission work with other county officials to:

- 10.1 Ensure employees do not share user identifications and passwords, and require confidential passwords that are periodically changed to prevent unauthorized access to the county's computers and data.



---

Bates County  
Management Advisory Report - State Auditor's Findings

---

- 10.2     Require county computers to have security controls in place to lock each computer after a specific number of incorrect logon attempts.

**Auditee's Response**

*The County Commission has advised the other county officials to make certain employees do not share user identifications and passwords. In addition, the County Commission will address the password and security control recommendations with the county's IT provider.*

---

# Bates County

## Organization and Statistical Information

---

Bates County is a township-organized, third-class county. The county seat is Butler. The county's population was 16,042 in 2020, according to the U.S. Census Bureau.

Bates County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. The townships maintain county roads. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 93 full-time employees and 17 part-time employees on December 31, 2023.

County operations also include the Senior Citizens' Services Board, a Senate Bill 40 Board, and an Enhanced Enterprise Zone Board.

### Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2024	2023
Jim Wheatley, Presiding Commissioner	\$	49,072
Ken Mooney, Associate Commissioner		46,918
Trent Nelson, Associate Commissioner		46,918
Danyelle Baker, Recorder of Deeds		67,774
Jami Page, County Clerk (1)		68,330
Hugh C. Jenkins, Prosecuting Attorney		160,119
Chad Anderson Sheriff		86,918
Greg Mullinax, County Coroner		30,769
Brenda Doody, Public Administrator		62,365
Jimmy Platt, County Collector-Treasurer (2), year ended March 31,	98,171	
Carl Bettels, County Assessor, year ended August 31,		64,545
W. C. Bill Lethcho, County Surveyor (3)		35,875

(1) Includes \$556 of commissions earned for preparing city property tax books.

(2) Includes \$26,052 of commissions earned for collecting city property taxes.

(3) Salary paid for serving as County Highway Engineer.



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
October 2024

Report No. 2024-100

December 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

Monthly Report on Political Subdivision Filings  
October 2024  
Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

Appendixes

---

Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended April 30, 2024 Reports Due October 31, 2024 .....	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2024 Filed in October 2024.....	7
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due August 31, 2024 Filed in October 2024.....	8





**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions, other than cities, towns, and villages, required to file a financial report under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office shall notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 107 political subdivisions required to file a financial report by October 31, 2024, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in October 2024, after their filing deadline. The filing status for these 16 entities is presented in summary on page 3 and by individual entity in Appendixes B and C.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is stylized, with the first letters of the first and last names being large and prominent.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Political Subdivision Filings

## October 2024

### Executive Summary

---

#### **Executive Summary**

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

This report includes the filing status for the 107 political subdivisions, other than cities, towns, and villages, with a fiscal year end of April 30, 2024. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 107 political subdivisions, 95 filed an annual financial report timely.

This report also includes the filing status for 16 political subdivisions, other than cities, towns, and villages, that filed their financial report in October 2024, after their filing deadline.

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due October 31, 2024

Fiscal Year Ended April 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Boone	East Ashland Plaza CID	Yes	October 23, 2024
Butler	North Inter-River Drainage District	Yes	May 16, 2024
Camden	Lake Ozarks Community Bridge TDD	No	
Clay	Antioch Center CID	Yes	October 30, 2024
	Brighton Creek Commons CID	Yes	August 27, 2024
	Creekwood Commons CID	Yes	August 21, 2024
	Flintlock Plaza CID	Yes	September 23, 2024
	Flintlock Shoppes CID	Yes	September 17, 2024
	Marketplace 152 CID	Yes	August 28, 2024
	Metro North Crossing CID	Yes	October 30, 2024
	Metro North Square & Commons CID	Yes	August 27, 2024
	North Oak Village CID	Yes	August 28, 2024
	Northland Gateway CID	Yes	October 29, 2024
	Oak Barry CID	Yes	August 27, 2024
	Pioneer Center CID	Yes	October 28, 2024
	Renaissance Plaza CID	Yes	June 13, 2024
	Romanelli Shops CID	Yes	October 30, 2024
	Shoal Creek Parkway/N Oak Trafficway TDD	Yes	October 28, 2024
	Shoal Creek Valley CID	Yes	June 12, 2024
	South Bristol Center CID	Yes	August 27, 2024
	Twin Creeks Center CID	Yes	August 27, 2024
	Twin Creeks Village East CID	Yes	August 28, 2024
	Valley View CID	Yes	October 28, 2024
	Villages CID	Yes	August 28, 2024
DeKalb	DeKalb-Clinton County Ambulance District 1	Yes	May 4, 2024
Jackson	1111 Grand CID	Yes	October 22, 2024
	1200 Main/South Loop CID	Yes	October 28, 2024
	12th & Wyandotte CID	No	
	12th Street Heritage CID	Yes	October 29, 2024
	1707 Locust CID	Yes	October 22, 2024
	31 Street CID	Yes	August 27, 2024
	39th Street CID	Yes	August 12, 2024
	46th & Wornall CID #1	Yes	October 22, 2024
	46th & Wornall CID #2	Yes	October 22, 2024
	4840 CID	Yes	October 29, 2024
	5050 Main CID	Yes	August 13, 2024
	51st & Oak CID	Yes	August 28, 2024
	801 Westport Road CID	Yes	August 26, 2024
	89th & State Line CID	Yes	September 23, 2024
	906 Grand CID	Yes	October 22, 2024
	9th & Central CID	No	
	Broadway Area CID	Yes	July 24, 2024
	Brookside CID	Yes	August 28, 2024
	Brywood Centre CID	Yes	August 28, 2024
	Downtown Kansas City CID	Yes	August 9, 2024
	Electric Park CID	Yes	May 31, 2024
	Freight House CID	Yes	August 22, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due October 31, 2024

Fiscal Year Ended April 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Grand Reserve CID	Yes	October 31, 2024
	Greenway Fields Neighborhood CID	Yes	September 17, 2024
	Health Sciences CID	Yes	October 15, 2024
	Historic Kansas City Club CID	Yes	October 29, 2024
	I-70 & Blue Ridge Cutoff CID	Yes	August 28, 2024
	Independence Avenue CID	Yes	August 27, 2024
	InterContinental CID	Yes	September 23, 2024
	Kansas City Downtown Streetcar TDD	Yes	October 29, 2024
	Kansas City Main Street Rail TDD	Yes	October 29, 2024
	Kansas City MO PID 1	Yes	August 28, 2024
	Kansas City MO PID 2	Yes	August 28, 2024
	Kansas City MO PID 3	Yes	August 28, 2024
	Kansas City MO PID 4	Yes	August 28, 2024
	Kansas City MO PID 5	Yes	August 28, 2024
	Kansas City MO PID 7	Yes	August 28, 2024
	K.C. Convention Ctr Headquarters Hotel CID	Yes	October 29, 2024
	Landing Mall CID	Yes	September 23, 2024
	Linwood Shopping Center CID	Yes	October 29, 2024
	Linwood Square Shopping Center CID	Yes	October 29, 2024
	Martin City CID	No	
	Performing Arts CID	Yes	August 19, 2024
	Pershing & Grand CID	No	
	Pioneer Plaza CID	Yes	October 28, 2024
	Plaza East CID	Yes	October 29, 2024
	PWSD 2 Jackson County	Yes	July 11, 2024
	Red Bridge Shopping Center CID	Yes	August 5, 2024
	River Market CID	Yes	August 9, 2024
	Shops on Blue Parkway CID	Yes	August 23, 2024
	Skelly CID	Yes	September 19, 2024
	State Line Shopping Center CID	Yes	August 5, 2024
	Troost Avenue CID	Yes	August 28, 2024
	Truman Road CID	No	
	Uptown CID	Yes	August 13, 2024
	Vine Street CID	Yes	August 26, 2024
	Waldo CID	No	
	WallStreet Garage CID	Yes	October 30, 2024
	Ward Parkway Center CID	Yes	October 28, 2024
	Ward Parkway Plaza CID	Yes	September 23, 2024
	Watts Mill CID	Yes	September 17, 2024
	Westport CID II	Yes	October 28, 2024
	Wornall Village CID	Yes	August 21, 2024
Jasper	Briarbrook CID	No	
Mississippi	St. James Drainage District	Yes	September 19, 2024
New Madrid	Drainage District 38 New Madrid County	Yes	June 11, 2024
	Richland Drainage District	Yes	May 27, 2024
Oregon	PWSD 1 Oregon County	No	
Pemiscot	Elk Chute Drainage District	Yes	September 27, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due October 31, 2024

Fiscal Year Ended April 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Platte	Ambassador Building CID	Yes	August 27, 2024
	Edgewood Farms CID	No	
	K.C. International Airport CID	Yes	July 16, 2024
	NW 112th Street CID	No	
	Old Foundation CID	Yes	September 19, 2024
	PWSD 6 Platte County	Yes	May 16, 2024
	Tiffany Landing CID	Yes	August 27, 2024
	Tiffany Square East CID	Yes	September 12, 2024
	Twin Creeks Village West CID	Yes	August 28, 2024
	Zona Rosa CID	Yes	August 27, 2024
Ray	Senior Citizen's NHD	No	
Shelby	Valley Drainage District	Yes	April 30, 2024
Ste. Genevieve	Ste. Genevieve County Memorial Hospital	Yes	October 17, 2024
Total Filed		95	
Total Not Filed		12	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District
PID	Port Improvement District
PWSD	Public Water Supply District
TDD	Transportation Development District

## Appendix B

### Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2024

Filed in October 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Barry	McDonald SRD 19 Barry County	Yes	October 22, 2024
Cape Girardeau	PWSD 4 Cape Girardeau County	Yes	October 16, 2024
Dade	Good Shepherd NHD	Yes	October 2, 2024
	Lockwood FPD	Yes	October 4, 2024
DeKalb	Clarksdale FPD	Yes	October 2, 2024
Gentry	Athens Township Gentry County	Yes	October 20, 2024
Harrison	North Harrison FPD	Yes	October 16, 2024
Lawrence	Stotts City FPD	Yes	October 7, 2024
Maries	Belle FPD	Yes	October 13, 2024
Montgomery	Bellflower FPD	Yes	October 14, 2024
Newton	Highway 166 CID	Yes	October 18, 2024
Oregon	Oregon County Library District	Yes	October 12, 2024
Phelps	St. James Ambulance District	Yes	October 4, 2024
Platte	9 Highway Corridor CID	Yes	October 1, 2024
Ray	Levee District 1 Ray County	Yes	October 15, 2024
Total Filed		15	

#### Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District

Appendix C  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due August 31, 2024  
 Filed in October 2024

Fiscal Year Ended February 29, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Marion	Fabius River Drainage District	Yes	October 1, 2024
Total Filed		1	



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
October 2024

Report No. 2024-099

December 2024

[auditor.mo.gov](https://auditor.mo.gov)



---

# Monthly Report on Municipal Court and Revenue Filings

## October 2024

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended April 30, 2024 Reports Due October 31, 2024 .....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in October 2024.....	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due April 30, 2024 Filed in October 2024.....	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2024 Filed in October 2024.....	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2024 Filed in October 2024.....	9



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by October 31, 2024, under Section 105.145, RSMo, and 15 CSR 40-3.030 and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) shall notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO shall notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Due to different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 19 cities, 1 town and 4 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in October 2024, after their filing deadline. The filing status for these 19 cities and 1 village is presented in summary on page 4 and by individual entity in Appendixes B to E.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Municipal Court and Revenue Filings

October 2024

## Executive Summary

---

### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedure to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. Rule 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires the SAO to notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359, RSMo, and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and a mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 19 cities, 1 town, and 4 villages with a fiscal year end of April 30, 2024, whose financial report was due by October 31, 2024. Of the 24 municipalities, 17 filed the financial report timely. Of the 17 municipalities required to file an addendum, 6 filed timely. Of the 6 municipalities required to file a certification, 4 filed timely.



Monthly Report on Municipal Court and Revenue Filings  
October 2024  
Executive Summary

---

This report includes the filing status for 19 cities and 1 village that filed at least one of the items (financial report, addendum, or certification) in October 2024, after their filing deadline. Of these municipalities, 17 filed an annual financial report, 1 filed an addendum, and 2 filed a certification.

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due October 31, 2024

Fiscal Year Ended April 30, 2024

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Benton	Village of Ionia	Yes	June 15, 2024	N/A	N/A
Boone	City of Ashland	Yes	July 17, 2024	Yes	N/A
Dunklin	City of Hornersville	Yes	June 25, 2024	No	N/A
Gentry	Village of Gentry	No		N/A	N/A
Grundy	City of Trenton	Yes	October 31, 2024	No	N/A
Jackson	City of Kansas City	Yes	October 31, 2024	Yes	Yes
Jasper	City of Carl Junction	No		No	No
Lafayette	City of Alma	Yes	October 18, 2024	No	N/A
Lewis	City of La Belle	Yes	October 9, 2024	N/A	N/A
	City of La Grange	Yes	August 26, 2024	Yes	Yes
	Village of Truxton	No		No	N/A
Marion	City of Palmyra	Yes	October 17, 2024	Yes	N/A
Mercer	City of Princeton	No		No	N/A
Mississippi	City of Charleston	No		No	Yes
New Madrid	City of Portageville	Yes	June 12, 2024	No	No
	City of Risco	Yes	July 3, 2024	No	N/A
	Town of Grand Falls Plaza	Yes	September 17, 2024	N/A	N/A
Newton	Village of Wentworth	No		N/A	N/A
	City of Linn	Yes	October 4, 2024	Yes	N/A
Osage	City of St. James	Yes	July 18, 2024	No	N/A
Phelps	City of Perry	Yes	October 30, 2024	No	N/A
Ralls	City of Higbee	Yes	May 22, 2024	N/A	N/A
Randolph	City of Portage Des Sioux	No		N/A	N/A
St. Charles	City of Beverly Hills	Yes	October 24, 2024	Yes	Yes
St. Louis					
Total Filed		17		6	4
Total Not Filed		7		11	2
Total N/A		0		7	18

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Filed in October 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Stoddard	City of Dexter	***	January 31, 2024	**	Yes
Total Filed		0		0	1

\*\* Filed by December 31, 2023.

\*\*\* Filed after December 31, 2023, but before October 2024.

Appendix C  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due April 30, 2024  
 Filed in October 2024

Fiscal Year Ended October 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jasper	City of Carterville	**	February 8, 2024	**	Yes
Total Filed		0		0	1

\*\*      Filed by April 30, 2024.

Appendix D  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2024  
Filed in October 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Carter	City of Van Buren	Yes	October 7, 2024	No	N/A
Crawford	Village of Leasburg	No		Yes	N/A
New Madrid	City of New Madrid	Yes	October 9, 2024	No	N/A
Nodaway	City of Hopkins	Yes	October 21, 2024	No	N/A
Pemiscot	City of Holland	Yes	October 4, 2024	N/A	N/A
Saline	City of Gilliam	Yes	October 23, 2024	No	N/A
St. Louis	City of Dellwood	Yes	October 11, 2024	No	No
	City of Green Park	Yes	October 16, 2024	No	No
	City of Northwoods	Yes	October 10, 2024	No	***
Total Filed		8		1	0

\*\*\* Filed after June 30, 2024, but before October 2024.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



Appendix E  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due September 30, 2024  
Filed in October 2024

Fiscal Year Ended March 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Atchison	City of Tarkio	Yes	October 25, 2024	**	**
Barry	City of Monett	Yes	October 4, 2024	**	**
Clark	City of Kahoka	Yes	October 4, 2024	No	N/A
Jefferson	City of Crystal City	Yes	October 31, 2024	No	No
Lawrence	City of Verona	Yes	October 28, 2024	**	**
Scott	City of Chaffee	Yes	October 30, 2024	No	No
St. Louis	City of Kirkwood	Yes	October 16, 2024	**	**
Texas	City of Licking	Yes	October 25, 2024	No	N/A
Wright	City of Mansfield	Yes	October 25, 2024	**	**
Total Filed		9		0	0

\*\* Filed by September 30, 2024.

N/A Entities without a municipal judge are not required to file a certification.



# Scott Fitzpatrick

---

## Missouri State Auditor

### Vernon County

Report No. 2024-098

December 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Vernon County

Sheriff's Compensation	The County Commission authorized a mid-term salary increase of \$25,434 to the Sheriff in September 2022, retroactive to January 1, 2022, in violation of constitutional provisions and state law.
County Collector-Treasurer's Controls and Procedures	The County Collector-Treasurer does not adequately perform bank reconciliations. Numerous unrecorded or incorrectly recorded deposits, bad checks, and other errors identified in the accounting system, totaling approximately \$13.5 million and dating back to July 2020, were unresolved and included as reconciling items on the February 28, 2023, bank reconciliation. The bank reconciliation also included outstanding deposits and an outstanding wire that were posted to the accounting system in error and had not been cleared. Supporting documentation for the book balance used in the reconciliation was not maintained. At our request, the County Collector-Treasurer prepared a list of liabilities for the account, totaling \$2,174,896, as of February 28, 2023; however, after adjusting the bank balance for the known deposit in transit and outstanding checks, the balance of the account was \$2,164,645, resulting in a shortage of \$10,251. Part of this problem is caused by the County Collector-Treasurer's failure to transfer tax collections timely from the general account to a County Treasurer's account when tax distributions were made. The liabilities being held as of February 28, 2023, included \$1,795,761 in railroad and utility taxes, as well as \$38,360 in County Employee Retirement Fund fees and \$12,580 in county fees, collected between July 2020 and February 2023. All of these taxes and fees were distributed from a County Treasurer's account, but the corresponding transfers from the County Collector-Treasurer's account were not made. The County Collector-Treasurer did not properly review the township's tax withholdings and Assessment Fund withholdings calculated by the property tax system, and as a result, during the 2 years ended February 29, 2024, the County Collector-Treasurer improperly withheld \$143,835 from 2 townships and withheld \$51,235 more from tax collections for the Assessment Fund than allowed by state law.
Questionable Disbursements	Several disbursements made from the Election Services Fund and the General Revenue Fund during the year ended December 31, 2022, were either inappropriate or inessential to the administration and operation of the County Clerk's office. The former County Clerk made disbursements from the Election Services Fund for \$611 for headphones as gifts for his employees, \$530 for a cell phone signal booster for his home, and \$90 for flowers for an election worker involved in a car wreck. Disbursements made by the former County Clerk from the General Revenue Fund included \$3,125 for \$25 gift cards for employee Christmas gifts, \$311 for retirement gifts for himself and the former Presiding Commissioner, \$457 for food for an employee Christmas party, and \$160 for a heated vest.

County Procedures	The County Clerk did not accurately calculate the property tax reduction in 2020 and 2021 for the difference between estimated and actual sales tax collected in the prior year. These errors resulted in collection of approximately \$71,000 and \$97,000, in excess property tax revenues in those years, respectively. After the reductions for 2022 and 2023 were made, the cumulative excess property tax revenue collections, as of December 31, 2023, totaled approximately \$123,000. In addition, county officials could not locate minutes for 2 closed meetings the County Commission held during 2022.
County Clerk's Controls and Procedures	The County Clerk does not issue receipt slips for all money received or restrictively endorse checks upon receipt. During a May 16, 2023, cash count the audit noted receipt slips were not issued for 8 notary fee payments, and 2 checks were not restrictively endorsed.
Electronic Communication Policy	The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Poor**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Vernon County

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	1. Sheriff's Compensation.....4 2. County Collector-Treasurer's Controls and Procedures .....4 3. Questionable Disbursements .....9 4. County Procedures .....10 5. County Clerk's Controls and Procedures.....11 6. Electronic Communication Policy.....12
---	--

---

Organization and Statistical Information	13
---	----



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

County Commission  
and  
Officeholders of Vernon County

We have audited certain operations of Vernon County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2022. The objectives of our audit were to:

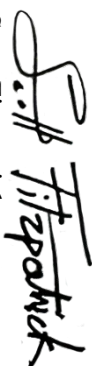
1. Evaluate the county's internal control over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal control, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Vernon County.

A handwritten signature in black ink, reading "S. Fitzpatrick". The signature is stylized, with a large "S" and a prominent horizontal line above the last name.

Scott Fitzpatrick  
State Auditor

---

# Vernon County Management Advisory Report State Auditor's Findings

---

## **1. Sheriff's Compensation**

The County Commission authorized a mid-term salary increase of \$25,434 to the Sheriff in September 2022, retroactive to January 1, 2022, in violation of constitutional provisions and state law. The Sheriff took office in 2021 at the salary level approved by the Vernon County Salary Commission.

Section 57.317.1(2), RSMo, enacted in 2021, states the sheriff shall receive an annual salary computed based on a percentage of the compensation of an associate circuit judge of the county, with the percentage determined by a statutory schedule using the county's current assessed valuation level. The law indicates if the increase to the Sheriff's salary is less than \$10,000, the increase shall take effect January 1, 2022, but if the salary increase is more than \$10,000, the increase shall be paid equally over a 5-year period. However, Article VII, Section 13 of the Missouri Constitution prohibits an increase in compensation for state, county, and municipal officers during the term of office. Court cases have concluded that to receive additional compensation during a term of office there must be: (1) no existing compensation for the office; (2) new or additional duties extrinsic or not germane to the office; or (3) the mid-term increase must result from the application of a statutory formula for calculating compensation that was in place prior to the individual being elected or taking office. None of those circumstances exist; therefore, the increase to the Sheriff's salary should be effective only for any Sheriff elected and sworn into office after the new salary schedule was authorized.

The County Commission indicated it was aware of the constitutional provision preventing mid-term salary increases, but felt required to increase the Sheriff's salary due to the change in state law. The County Commission did not seek a written legal opinion and authorized a salary increase for the Sheriff in September 2022, to be effective retroactively to January 1, 2022. The increase in the Sheriff's salary was \$25,434, which included an increase of \$1,816 due to an increase in pay for associate circuit judges during 2022. Further, the County Commission indicated it was unaware the provision calling for the increase to be spread out over 5 years was mandatory.

## **Recommendation**

The County Commission discontinue the mid-term salary increase and consider various methods for possible recoupment of money already paid.

## **Auditee's Response**

*We will discuss this recommendation with the Sheriff and our legal counsel and determine the appropriate action to take.*

---

## **2. County Collector- Treasurer's Controls and Procedures**

Controls and procedures in the County Collector-Treasurer's office need improvement. The County Collector-Treasurer collected approximately \$19 million in property taxes and other receipts during the year ended February 28, 2023.





Vernon County  
Management Advisory Report - State Auditor's Findings

## 2.1 Bank reconciliations and liabilities

The County Collector-Treasurer does not adequately perform bank reconciliations. Supporting documentation for the book balance used in the reconciliation for the general account is not maintained and the adjusted bank balance calculated in the reconciliation does not represent the available cash balance of the account. In addition, a liabilities list is not prepared and reconciled to the available cash balance in the general account.

Numerous unrecorded or incorrectly recorded deposits, bad checks, and other errors identified in the accounting system, dating back to July 2020, were unresolved and included as reconciling items on the February 28, 2023, bank reconciliation. Rather than making adjustments to only the bank balance for the items that have not cleared the bank as of the statement date, adjustments were made to both the bank and book balance. While the adjusted balances for bank and book records agreed on the reconciliation, this balance does not represent the available cash balance of the account. The reconciliation prepared in the County Collector-Treasurer's accounting system for February 28, 2023, for the general account is shown below:

	Bank	Book
Balance, February 28, 2023	\$ 2,142,932	\$ 8,245,597 <sup>1</sup>
Uncorrected Errors	13,524,074	0
Outstanding checks/wires	0	11,261,881
Deposits in transit	0	(3,840,472)
Adjusted balance, February 28, 2023	\$ 15,667,006	\$ 15,667,006

<sup>1</sup> No support for this amount was provided.

The \$13.5 million in uncorrected errors represents transactions that were processed by the bank for different amounts than recorded in book records, or were transactions that did not clear the bank but are still recorded in the book records. We discussed the various reconciling items with the County Collector-Treasurer. He indicated he needed additional training on operating the accounting system and was unsure how to resolve the reconciling items within the accounting system. We verified the largest item, a wire transfer to a County Treasurer's account totaling \$11,260,812, cleared the bank in February 2023, but had not been marked as cleared in the system. This item was included in the adjustments to the bank and book balances shown above in the amount of outstanding checks/wires. Additionally, 2 deposits making up a majority of the amount of the deposits in transit shown above, one for \$250,000 and one for \$3,567,156, both dated December 8, 2022, were wired to a County Treasurer's account, but were recorded as deposits in this account. The County Collector-Treasurer indicated he believed several other reconciling items had not been cleared in the system, but also indicated some reconciling items would require further review to resolve. He also indicated he would need to determine how the book balance is tracked within the



## Vernon County Management Advisory Report - State Auditor's Findings

accounting system as he is unsure where the system is pulling the book balance from or how to access it and make corrections.

We requested the County Collector-Treasurer prepare a list of liabilities for the general account as of February 28, 2023. The bank balance at that date was \$2,142,932, but identified liabilities were \$2,174,896, for a difference of \$31,964. The bank reconciliation included a deposit in transit of \$22,782 and \$1,069 in outstanding checks. After adjusting the bank balance for those reconciling items, the balance would have been \$2,164,645, resulting in a shortage of \$10,251. Part of this problem is caused by the County Collector-Treasurer's failure to transfer tax collections timely from the general account to a County Treasurer's account when tax distributions were made, as further explained in section 2.2.

Adequate and accurate bank reconciliations are necessary to ensure all receipts and disbursements are accounted for properly. Without a regular comparison of liabilities to the reconciled cash balance, there is less likelihood errors will be identified and the ability to resolve errors is diminished. Differences must be adequately investigated and explained to provide assurance that bank and book amounts have been properly reconciled, and that book balances are accurately stated.

### 2.2 Transfers

The County Collector-Treasurer does not have procedures to ensure all tax money received is transferred to his Treasurer's account prior to distribution. The County Collector-Treasurer distributed railroad and utility (RR&U) taxes, totaling \$1,795,761, from a County Treasurer's account in February 2022, but this money had not been transferred from the general tax account to a County Treasurer's account and was still in the general tax account as of February 28, 2023. The County Collector-Treasurer indicated not transferring the RR&U money to a Treasurer's account was an oversight. In addition, \$38,360 in County Employee Retirement Fund (CERF) fees and \$12,580 in county fees, collected between July 2020 and February 2023, were also still in the general tax account as of February 28, 2023. Both of these were distributed or transferred from a County Treasurer's account to the appropriate taxing entity or county fund, but the fees collected had not been transferred to that account from his general tax account. The County Collector-Treasurer indicated he is unsure why the full amount distributed was not transferred, but thought it may have been caused by reviewing the wrong report from the accounting system when making the transfer.

We reviewed tax collections deposited into the general tax account and distribution reports from the tax system for a haphazardly selected month. Collections for June 2022, totaling \$211,324, were distributed to taxing entities on July 12, 2022. However, the County Collector-Treasurer only transferred \$209,718 from the general tax account to the County Treasurer's account making the distributions. The difference of \$1,606, consisted of



## Vernon County Management Advisory Report - State Auditor's Findings

\$1,080 in CERF fees and \$526 in other county fees. These amounts were part of the total amount of CERF and county fees accumulated in the general tax account of the County Collector-Treasurer.

To reduce the risk of loss, theft, or misuse of money received going undetected, all tax money collected should be transferred timely to the appropriate County Treasurer's account for distribution.

### 2.3 Withholdings

The County Collector-Treasurer did not properly review the township's tax withholdings and Assessment Fund withholdings calculated by the property tax system to ensure accuracy, and as a result, during the 2 years ended February 29, 2024, the County Collector-Treasurer improperly withheld \$143,835 from 2 townships and withheld \$51,235 more from tax collections for the Assessment Fund than allowed by state law.

#### Township withholdings

Withholdings were improperly taken from 2 townships' Administrative and Road and Bridge Fund levies in 2022 and 2023, although these townships did not have a Special Road and Bridge levy. Each township is authorized to levy an additional property tax for road and bridge purposes (Special Road and Bridge levy), which is in addition to the townships' Administrative and Road and Bridge levies. The County Collector-Treasurer is authorized to withhold up to 5 cents per \$100 in assessed valuation, at the discretion of the County Commission, in December of each year for any township levying the additional Special Road and Bridge levy. The amount withheld is deposited to the county's Special Road and Bridge Fund.

In December 2022, the County Collector-Treasurer calculated the withholding from each township based on the township's RR&U assessed valuation, rather than the township's total assessed valuation, and withheld \$16,616 from the townships' tax distribution made in January 2023. This error was discovered by the County Collector-Treasurer in April 2023, after his annual settlement had been submitted. In January 2024, the County Collector-Treasurer then recalculated the withholding for 2022 using the 2022 total assessed valuation for each township. This required an additional \$138,553 to be withheld from townships for 2022, along with the \$158,010 withholding for 2023. However, the calculations for both years included withholding amounts from the Center Township and also the Virgil Township that were not assessing a Special Road and Bridge levy. State law authorizes the withholding to be taken only if the additional tax is assessed. As a result, for 2022 and 2023, improper withholdings were taken from the Center and Virgil Townships' Administrative and Road and Bridge levies, totaling \$137,501 and \$6,334, respectively.

Section 137.585.2, RSMo, authorizes the County Collector-Treasurer to retain an amount not to exceed 5 cents per \$100 of assessed valuation from each township levying an additional tax for road and bridge purposes. The



Vernon County  
Management Advisory Report - State Auditor's Findings

Assessment withholding  
errors

County Collector-Treasurer indicated he was unaware the withholding was limited to townships levying the additional tax.

The County Collector-Treasurer does not use the correct percentages or subsequently reduce the percentage used to calculate amounts withheld from tax collections for the Assessment Fund, and as a result during the 2 years ended February 29, 2024, he withheld \$34,285 more from tax collections for the Assessment Fund than allowed by state law.

The County Collector-Treasurer withheld one and one-quarter percent when the withholding should have been one percent, and withheld one-quarter of one percent when the withholding should have been one-half percent. The County Collector-Treasurer indicated the percentages used were not entered into the property tax system correctly when they began using the current property tax system.

Section 137.720.1, RSMo, requires a one percent commission on ad valorem property tax collections allocable to each taxing authority be deducted from the collections of taxes each year and deposited into the assessment fund of the county. Section 137.720.3, RSMo, requires an additional one-half percent commission. However, Section 137.720.3, RSMo, limits the one-half percent deduction to \$75,000. After this limit is reached, the total percentage used should be reduced. Adequate monitoring and proper calculation of Assessment Fund withholdings is necessary to ensure compliance with statutory provisions.

## Recommendations

The County Collector-Treasurer:

- 2.1 Prepare bank reconciliations and lists of liabilities monthly and reconcile the lists to the available cash balances. Any differences, and any old reconciling items, should be promptly investigated and resolved.
- 2.2 Transfer all tax collections from the general tax account to the county treasury timely and transfer amounts currently held in the general tax account that were not previously distributed to the county.
- 2.3 Work with the property tax system vendor to ensure calculations are correct and review the calculations periodically to ensure they are in accordance with state statute. The County Collector-Treasurer should correct distributions to the affected townships, the Special Road and Bridge Fund, and the Assessment Fund.

## Auditee's Response

- 2.1 *I agree and will implement this recommendation. I am preparing bank reconciliations and have begun preparing a list of liabilities monthly. I have been working diligently, along with my staff, to*



Vernon County  
Management Advisory Report - State Auditor's Findings

*resolve all reconciling items contained in the bank reconciliations and I am working with the system vendor to receive additional training and knowledge of various reports within the system. I am continuing to work towards resolving the old reconciling items within the system. In the future I plan to review bank reconciliations more closely and will investigate any discrepancies more timely. The majority of the old reconciling items have now been resolved and corrected.*

2.2 *I determined what caused the previous errors and am now utilizing the correct reports from the system to ensure amounts transferred agree to amounts distributed to taxing entities. The amounts being held within the County Collector-Treasurer general account as of February 28, 2023, have now been distributed to the county.*

2.3 *I agree and will work with the system vendor to ensure system calculation of withholdings are corrected and will review them periodically in the future to ensure compliance with state law. I will discuss the best way to correct the distributions previously made with the County Commission.*

### 3. Questionable Disbursements

Several disbursements made from the Election Services Fund and the General Revenue Fund during the year ended December 31, 2022, were either inappropriate or inessential to the administration and operation of the County Clerk's office.

The former County Clerk made disbursements from the Election Services Fund for \$611 for headphones as gifts for his employees, \$530 for a cell phone signal booster for his home, and \$90 for flowers for an election worker involved in a car wreck. The current County Clerk indicated the cell phone booster was necessary so the former County Clerk could be reached regarding election issues after hours. She also indicated the county was currently not in possession of the phone booster.

Disbursements made by the former County Clerk from the General Revenue Fund included \$3,125 for \$25 gift cards for employee Christmas gifts, \$311 for retirement gifts for himself and the former Presiding Commissioner, \$457 for food for an employee Christmas party, and \$160 for a heated vest. The gift cards were purchased from a local grocery store. Adequate records were not maintained to support the distribution of gift cards to employees. The current County Clerk indicated the county originally purchased 95 gift cards, but after distributing them, numerous county employees indicated they did not receive one, so another 30 gift cards were purchased. She was unsure of the circumstances surrounding the purchase of the other items.

Public funds should be spent only on items necessary and beneficial to the county. County residents have placed a fiduciary trust in their public officials



Vernon County  
Management Advisory Report - State Auditor's Findings

to spend county revenues in a prudent and necessary manner. In addition, Article VI, Sections 23 and 25 of the Missouri Constitution, prohibits the granting of public funds to benefit private individuals.

## Recommendation

The County Clerk and County Commission ensure all disbursements are legal, necessary and prudent uses of public funds. In addition, ensure county property is accounted for and retained in the county's possession.

## Auditee's Response

*We agree and will ensure all disbursements are appropriate and necessary for the conduct of county business. The County Clerk indicated she will ensure any future purchases are considered county property and will be accounted for and retained in the county's possession.*

---

## 4. County Procedures

Property tax reductions were not sufficient to offset 50 percent of sales tax money received and controls and procedures for maintaining closed minutes of County Commission meetings need improvement.

### 4.1 Sales tax rollback

The County Clerk did not accurately calculate the property tax reduction in 2020 and 2021 for the difference between estimated and actual sales tax collected in the prior year. Actual sales tax collections exceeded estimated sales tax collections in 2019 and 2020. Rather than increasing the reduction requirement in 2020 and 2021 by the excess sales tax collections in the prior year, the County Clerk decreased the reduction requirement in both years. As a result, the general revenue property tax levies were incorrectly calculated for 2020 and 2021. These errors resulted in collection of approximately \$71,000 and \$97,000, in excess property tax revenues in those years, respectively. This adjustment was done correctly when setting levies for 2022 and 2023, and the property tax reductions in both those years were more than required by a total of approximately \$45,000, resulting in decreases in the accumulated excess property tax revenue. As of December 31, 2023, cumulative excess property tax revenue collections totaled approximately \$123,000. The County Commission indicated the calculation of the prior years' difference was inadvertently shown as a negative number, which caused the reduction requirement to be decreased, rather than increased.

Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of sales taxes collected. Vernon County voters enacted a one-half cent sales tax with a provision to reduce property taxes by 50 percent of sales taxes collected. The county is required to estimate the annual property tax levies to meet the 50 percent reduction requirement and provide for an adjustment for actual sales tax collections of the preceding year that are more or less than the estimate for the preceding year. Decreasing instead of increasing the current year reduction requirement when the prior year sales tax collections exceeded estimates results in an insufficient reduction in the general revenue property tax levy. By properly adjusting the current year calculations for prior year differences in sales tax collections, the County



Vernon County  
Management Advisory Report - State Auditor's Findings

Commission and County Clerk can ensure property tax reductions are accurately calculated.

4.2 Closed session minutes

County officials could not locate minutes for 2 of the 6 closed meetings the County Commission held between January 1, 2022 and May 31, 2023. The County Clerk indicated that upon taking office in January 2023 she attempted to locate all minutes but was unsuccessful for 2 of the closed meetings held in 2022. Section 610.020.7, RSMo, requires minutes of open and closed meetings be maintained as a record of business conducted and to provide an official record of actions and decisions taken, and that minutes be retained.

Recommendations

The County Commission:

4.1 Work with the County Clerk to properly calculate property tax reductions and correct the accumulation of prior years' insufficient property tax levy reductions.

4.2 Ensure minutes are prepared and retained for all closed meetings.

Auditee's Response

4.1 *We agree and will work with the County Clerk to ensure property tax reductions are calculated correctly in the future. We will determine the accumulated deficiency in the rollback when calculating the 2025 levy reduction and will adjust the calculations to correct for the prior years' errors.*

4.2 *We will ensure this does not happen in the future and are now retaining minutes for all closed meetings.*

**5. County Clerk's  
Controls and  
Procedures**

The County Clerk does not issue receipt slips for all money received or restrictively endorse checks upon receipt. Receipts for notary fees and liquor licenses totaled approximately \$14,000 during the year ended December 31, 2022.

During a May 16, 2023, cash count we noted receipt slips were not issued for 8 notary fee payments, and 2 checks were not restrictively endorsed. The County Clerk indicated receipts slips are only issued if requested and that she was not aware a restrictive endorsement was required since receipts are transmitted to the County Collector-Treasurer.

Failure to implement adequate receipting procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected.

Recommendation

The County Clerk issue prenumbered receipt slips immediately for all money received, and restrictively endorse all checks upon receipt.

Auditee's Response

*This has been implemented. We are issuing prenumbered receipt slips for all money received and are endorsing all checks and money orders upon receipt.*



Vernon County  
Management Advisory Report - State Auditor's Findings

## 6. Electronic Communication Policy

The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>1</sup>

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The Commission indicated it was unaware of the record retention requirements and the electronic communications guidelines.

### Recommendation

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

### Auditee's Response

*We will work with the County Clerk and other officials to create an appropriate records management and retention policy which addresses retention of election communications, in accordance with the Secretary of State guidelines.*

<sup>1</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed April 25, 2024.



---

# Vernon County

## Organization and Statistical Information

---

Vernon County is a township-organized, third-class county. The county seat is Nevada. The county's population was 19,707 in 2020, according to the U.S. Census Bureau.

Vernon County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 105 full-time employees on December 31, 2022. The 20 townships within the county maintain county roads.

### Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2023	2022
Joe Hardin, Presiding Commissioner	\$	38,696
Everette Wolfe, Associate Commissioner		36,140
Cindy Thompson, Associate Commissioner		36,140
Shelly Baldwin, Recorder of Deeds		54,757
Sean M. Buehler, County Clerk		54,757
Brandi McInroy, Prosecuting Attorney		150,035
Jason M. Mosher, Sheriff		82,519
David L. Ferry, County Coroner		19,038
Kelsey Westerhold, Public Administrator		54,757
Brent Banes, County Collector-Treasurer, year ended March 31, (1)	82,854	
Lena Kleeman, County Assessor, year ended August 31, (2)		57,157

(1) Includes \$28,097 of commissions earned for collecting city property taxes.

(2) Includes \$2,400 received from the City of Nevada for assessment of property within the city.



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of McDonald County, Missouri

The Office of the State Auditor contracted for an audit of McDonald County's financial statements for the year ended December 31, 2023, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is stylized with a large "S" and "F".

Scott Fitzpatrick  
State Auditor

December 2024  
Report No. 2024-097



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

---

### Recommendations in the contracted audit of McDonald County

2023-001	The Prosecuting Attorney's office implement procedures to ensure proper monthly bank reconciliations are performed to ensure that all transactions are properly recorded in the accounting system.
2023-002	The Recorder's office implement procedures to ensure proper monthly bank reconciliations are performed to ensure that all transactions are properly recorded in the accounting system.
2023-003	The county establish written procedures for filing the annual Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Project and Expenditure Report which include instructions on how to accurately fill out all required fields in the report.

ANNUAL FINANCIAL REPORT

**MCDONALD COUNTY, MISSOURI**

For the Year Ended  
December 31, 2023

---

**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

# MCDONALD COUNTY, MISSOURI

## TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
List of Elected Officials 2023	i
FINANCIAL SECTION	
Independent Auditor's Report	ii
BASIC FINANCIAL STATEMENTS:	
Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis	10
Notes to the Financial Statements	11
COMPLIANCE SECTION	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	17
Independent Auditor's Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	19
Schedule of Expenditures of Federal Awards	22
Notes to the Schedule of Expenditures of Federal Awards	23
Schedule of Findings and Questioned Costs	24
Management's Response to Auditor's Findings	28
• Summary Schedule of Prior Audit Findings	
• Corrective Action Plan	

## **INTRODUCTORY SECTION**

MCDONALD COUNTY, MISSOURI  
List of Elected Officials 2023

*County Commission*

Presiding Commissioner – Bryan Hall

Commissioner, Western District – Rick Lett

Commissioner, Eastern District – Jamey Cope

*Other Elected Officials*

Assessor – Sue Ann Stokes

Circuit Clerk – Tanya Lewis

Collector – Jennifer Weber

County Clerk – Kimberly Bell

Coroner – B.J. Goodwin III

Prosecuting Attorney – Maleia Cheney

Public Administrator – Tonya Garvin

Recorder – Michelle Barker

Sheriff – Robert Evenson

Surveyor – Travis Green

Treasurer – Sheila Fuller

## **FINANCIAL SECTION**



## **McBRIDE, LOCK & ASSOCIATES, LLC**

---

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of McDonald County, Missouri

#### **Report on the Audit of the Financial Statements**

##### ***Opinions***

We have audited the accompanying financial statements of McDonald County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements.

##### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of McDonald County, Missouri, as of December 31, 2023, and their respective cash receipts and disbursements, and budgetary results for the year then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri law as described in Note 1.

##### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of McDonald County, Missouri, as of December 31, 2023, or the changes in financial position thereof for the year then ended.

##### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of McDonald County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1, the financial statements are prepared by McDonald County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about McDonald County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about McDonald County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise McDonald County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we also have issued our report dated July 10, 2024, on our consideration of McDonald County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of McDonald County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering McDonald County, Missouri's internal control over financial reporting and compliance.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
July 10, 2024

MCDONALD COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

Fund	Cash and Investments January 1	Receipts	Disbursements	Cash and Investments December 31
General Revenue	\$ 2,745,959	\$ 2,337,667	\$ 1,895,642	\$ 3,187,984
Special Road & Bridge	1,186,357	3,008,625	2,988,863	1,206,119
Assessment	29,808	318,159	290,981	56,986
Law Enforcement	764,182	2,043,121	2,385,500	421,803
Health Department	274,512	859,069	830,970	302,611
Law Enforcement Training	1,058	2,914	1,893	2,079
Prosecuting Attorney Training	8,133	2,532	-	10,665
Administrative Handling Service	12,689	5,079	12,151	5,617
Recorder's	98,838	11,750	12,033	98,555
Collector's Tax Maintenance	165,001	43,770	26,021	182,750
Election Service	28,819	2,271	206	30,884
Local Emergency Planning	19,447	4,353	8,383	15,417
Sheriff Civil	12,453	22,171	22,206	12,418
Concealed Weapons	2,538	7,715	6,498	3,755
Inmate Security	2,593	3,404	3,159	2,838
Extradition and Transportation	12,054	18,938	3,421	27,571
Senate Bill 665	-	-	-	-
Courthouse Annex	10,835	-	-	10,835
American Rescue Plan Act	1,727,685	4,491	1,672,587	59,589
Opioid Settlements	-	60,803	-	60,803
Total	<u>\$ 7,102,961</u>	<u>\$ 8,756,832</u>	<u>\$ 10,160,514</u>	<u>\$ 5,699,279</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MCDONALD COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

		GENERAL REVENUE FUND	
		Budget	Actual
RECEIPTS			
Property taxes	\$	-	\$ -
Sales taxes		1,650,000	1,675,529
Intergovernmental		154,190	173,840
Charges for services		367,760	406,284
Interest		6,000	61,214
Other		3,900	11,204
Transfers in		9,596	9,596
Total Receipts	\$	2,191,446	\$ 2,337,667
DISBURSEMENTS			
County Commission	\$	104,300	\$ 99,616
County Clerk		139,505	134,517
Elections		161,600	127,638
Buildings and grounds		860,310	624,144
Employee fringe benefits		129,360	138,949
Treasurer		53,231	50,955
Collector		155,405	145,578
Recorder of Deeds		98,205	93,841
Public Administrator		123,955	117,195
Other County government		418,394	321,308
Transfers out		791,901	41,901
Emergency fund		100,000	-
Total Disbursements	\$	3,136,166	\$ 1,895,642
RECEIPTS OVER (UNDER)			
DISBURSEMENTS	\$	(944,720)	\$ 442,025
CASH AND INVESTMENTS, JANUARY 1		2,745,959	2,745,959
CASH AND INVESTMENTS, DECEMBER 31	\$	1,801,239	\$ 3,187,984

The accompanying Notes to the Financial Statements are an integral part of these statements.

MCDONALD COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	SPECIAL ROAD & BRIDGE FUND		ASSESSMENT FUND		LAW ENFORCEMENT FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	1,650,000	1,675,731	-	-	1,650,000	1,675,530
Intergovernmental	1,195,500	1,313,928	51,886	52,460	228,500	235,977
Charges for services	16,000	11,161	215,341	223,506	66,000	77,319
Interest	4,500	7,805	207	292	2,000	14,242
Other	-	-	-	-	25,855	40,053
Transfers in	-	-	41,901	41,901	250,000	-
Total Receipts	<u>\$ 2,866,000</u>	<u>\$ 3,008,625</u>	<u>\$ 309,335</u>	<u>\$ 318,159</u>	<u>\$ 2,222,355</u>	<u>\$ 2,043,121</u>
DISBURSEMENTS						
Salaries	\$ 880,000	\$ 865,503	\$ 203,980	\$ 189,558	\$ 1,684,017	\$ 1,619,910
Employee fringe benefits	196,600	178,147	38,957	36,335	257,450	268,130
Materials and supplies	912,500	798,125	6,000	4,752	214,100	173,218
Services and other	313,950	106,255	51,525	51,005	419,350	323,936
Capital outlay	604,000	552,836	10,550	9,331	500	306
Construction	860,000	487,997	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,767,050</u>	<u>\$ 2,988,863</u>	<u>\$ 311,012</u>	<u>\$ 290,981</u>	<u>\$ 2,575,417</u>	<u>\$ 2,385,500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (901,050)	\$ 19,762	\$ (1,677)	\$ 27,178	\$ (353,062)	\$ (342,379)
CASH AND INVESTMENTS, JANUARY 1	<u>1,186,357</u>	<u>1,186,357</u>	<u>29,808</u>	<u>29,808</u>	<u>764,182</u>	<u>764,182</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 285,307</u>	<u>\$ 1,206,119</u>	<u>\$ 28,131</u>	<u>\$ 56,986</u>	<u>\$ 411,120</u>	<u>\$ 421,803</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MCDONALD COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	HEALTH DEPARTMENT FUND		LAW ENFORCEMENT TRAINING FUND		PROSECUTING ATTORNEY TRAINING FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	1,069,512	770,681	-	-	-	-
Charges for services	54,372	81,537	4,000	2,914	10,000	2,532
Interest	70	4,751	-	-	-	-
Other	-	2,100	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 1,123,954</u>	<u>\$ 859,069</u>	<u>\$ 4,000</u>	<u>\$ 2,914</u>	<u>\$ 10,000</u>	<u>\$ 2,532</u>
DISBURSEMENTS						
Salaries	\$ 491,972	\$ 492,031	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	78,500	82,671	-	-	-	-
Materials and supplies	317,345	224,255	-	-	-	-
Services and other	26,050	32,013	4,000	1,893	10,000	-
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	200,000	-	-	-	-	-
Total Disbursements	<u>\$ 1,113,867</u>	<u>\$ 830,970</u>	<u>\$ 4,000</u>	<u>\$ 1,893</u>	<u>\$ 10,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 10,087	\$ 28,099	\$ -	\$ 1,021	\$ -	\$ 2,532
CASH AND INVESTMENTS, JANUARY 1	<u>274,512</u>	<u>274,512</u>	<u>1,058</u>	<u>1,058</u>	<u>8,133</u>	<u>8,133</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 284,599</u>	<u>\$ 302,611</u>	<u>\$ 1,058</u>	<u>\$ 2,079</u>	<u>\$ 8,133</u>	<u>\$ 10,665</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MCDONALD COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	ADMINISTRATIVE HANDLING SERVICE FUND		RECORDER'S FUND		COLLECTOR'S TAX MAINTENANCE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	40,250	4,971	12,000	11,143	35,000	42,653
Interest	100	77	500	607	1,000	1,117
Other	-	31	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 40,350</u>	<u>\$ 5,079</u>	<u>\$ 12,500</u>	<u>\$ 11,750</u>	<u>\$ 36,000</u>	<u>\$ 43,770</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 7,918	\$ 6,101
Employee fringe benefits	-	-	-	-	667	467
Materials and supplies	4,500	3,179	20,000	12,033	10,000	2,711
Services and other	21,500	5,362	2,000	-	86,820	445
Capital outlay	13,500	3,610	-	-	50,000	6,701
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	9,596	9,596
Total Disbursements	<u>\$ 39,500</u>	<u>\$ 12,151</u>	<u>\$ 22,000</u>	<u>\$ 12,033</u>	<u>\$ 165,001</u>	<u>\$ 26,021</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 850	\$ (7,072)	\$ (9,500)	\$ (283)	\$ (129,001)	\$ 17,749
CASH AND INVESTMENTS, JANUARY 1	<u>12,689</u>	<u>12,689</u>	<u>98,838</u>	<u>98,838</u>	<u>165,001</u>	<u>165,001</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 13,539</u>	<u>\$ 5,617</u>	<u>\$ 89,338</u>	<u>\$ 98,555</u>	<u>\$ 36,000</u>	<u>\$ 182,750</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.



MCDONALD COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	ELECTION SERVICE FUND		LOCAL EMERGENCY PLANNING FUND		SHERIFF CIVIL FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	21,000	4,353	-	-
Charges for services	5,000	2,271	-	-	50,000	22,171
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 5,000</u>	<u>\$ 2,271</u>	<u>\$ 21,000</u>	<u>\$ 4,353</u>	<u>\$ 50,000</u>	<u>\$ 22,171</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ 6,500	\$ 2,145	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	1,250	2,095	-	-
Services and other	5,000	206	3,000	1,885	20,000	500
Capital outlay	-	-	1,500	2,258	30,000	21,706
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 206</u>	<u>\$ 12,250</u>	<u>\$ 8,383</u>	<u>\$ 50,000</u>	<u>\$ 22,206</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 2,065	\$ 8,750	\$ (4,030)	\$ -	\$ (35)
CASH AND INVESTMENTS, JANUARY 1	<u>28,819</u>	<u>28,819</u>	<u>19,447</u>	<u>19,447</u>	<u>12,453</u>	<u>12,453</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 28,819</u></u>	<u><u>\$ 30,884</u></u>	<u><u>\$ 28,197</u></u>	<u><u>\$ 15,417</u></u>	<u><u>\$ 12,453</u></u>	<u><u>\$ 12,418</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MCDONALD COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	CONCEALED WEAPONS FUND		INMATE SECURITY FUND		EXTRADITION AND TRANSPORTATION FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	33,000	7,715	7,000	3,404	50,000	18,938
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 33,000</u>	<u>\$ 7,715</u>	<u>\$ 7,000</u>	<u>\$ 3,404</u>	<u>\$ 50,000</u>	<u>\$ 18,938</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	7,000	-	7,000	3,159	10,000	3,386
Capital outlay	26,000	6,498	-	-	40,000	35
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 33,000</u>	<u>\$ 6,498</u>	<u>\$ 7,000</u>	<u>\$ 3,159</u>	<u>\$ 50,000</u>	<u>\$ 3,421</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 1,217	\$ -	\$ 245	\$ -	\$ 15,517
CASH AND INVESTMENTS, JANUARY 1	<u>2,538</u>	<u>2,538</u>	<u>2,593</u>	<u>2,593</u>	<u>12,054</u>	<u>12,054</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 2,538</u></u>	<u><u>\$ 3,755</u></u>	<u><u>\$ 2,593</u></u>	<u><u>\$ 2,838</u></u>	<u><u>\$ 12,054</u></u>	<u><u>\$ 27,571</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MCDONALD COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	SENATE BILL 665 FUND		COURTHOUSE ANNEX FUND		AMERICAN RESCUE PLAN ACT FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest	-	-	-	-	4,000	4,491
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ 4,491</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	50,000	110,772
Services and other	-	-	10,800	-	180,000	105,589
Capital outlay	-	-	-	-	1,500,000	1,456,226
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,800</u>	<u>\$ -</u>	<u>\$ 1,730,000</u>	<u>\$ 1,672,587</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ (10,800)	\$ -	\$ (1,726,000)	\$ (1,668,096)
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>10,835</u>	<u>10,835</u>	<u>1,727,685</u>	<u>1,727,685</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35</u>	<u>\$ 10,835</u>	<u>\$ 1,685</u>	<u>\$ 59,589</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MCDONALD COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	OPIOID SETTLEMENTS FUND	
	Budget	Actual
RECEIPTS		
Property taxes	\$ -	\$ -
Sales taxes	-	-
Intergovernmental	-	-
Charges for services	-	-
Interest	-	215
Other	-	60,588
Transfers in	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 60,803</u>
DISBURSEMENTS		
Salaries	\$ -	\$ -
Employee fringe benefits	-	-
Materials and supplies	-	-
Services and other	-	-
Capital outlay	-	-
Construction	-	-
Transfers out	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 60,803
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 60,803</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MCDONALD COUNTY, MISSOURI  
 STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

Fund/Account	Cash and Cash Equivalents	Receipts	Disbursements	Cash and Cash Equivalents
	January 1			December 31
Treasurer CERF	\$ -	\$ 279,279	\$ 279,279	\$ -
Treasurer Cities Surtax	-	35,862	35,862	-
Treasurer County Library	-	318,190	318,190	-
Treasurer Criminal Cost	-	12,665	12,665	-
Treasurer Crowder College	-	1,340,313	1,340,313	-
Treasurer Financial Institution Tax	3,272	3,530	3,318	3,484
Treasurer Fines	48,438	152,314	152,764	47,988
Treasurer Goodman FPD	-	96,554	96,554	-
Treasurer Lafayette House	-	3,367	3,367	-
Treasurer Overplus Tax Sales	36,583	91,026	41,544	86,065
Treasurer Schools	199	11,511,698	11,511,632	265
Treasurer Deputy Salary	-	7,377	7,377	-
Treasurer Wheaton FPD	-	17,378	17,378	-
Treasurer Washburn FPD	-	20,301	20,301	-
Treasurer Whiterock FPD	-	199,780	199,780	-
Treasurer Stella FPD	-	66,525	66,525	-
Treasurer Pineville FPD	-	17,288	17,288	-
Collector	8,833,416	15,076,349	14,519,602	9,390,163
Recorder	-	143,538	143,644	(106)
Sheriff Bond	(437)	242,293	243,993	(2,137)
Sheriff Civil	5,861	66,864	65,482	7,243
Sheriff Inmate	8,587	54,527	55,893	7,221
Prosecuting Attorney	6,110	69,521	76,026	(395)
Public Administrator Accounts	1,089,277	1,600,877	1,638,941	1,051,213
Total	<u>\$ 10,031,306</u>	<u>\$ 31,427,416</u>	<u>\$ 30,867,718</u>	<u>\$ 10,591,004</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MCDONALD COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

McDonald County, Missouri ("County") is governed by a three-member board of commissioners. In addition to the three board members, there are eleven elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff, Surveyor and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of McDonald County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County's custodial funds.

### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law. However, the County did not adopt a budget for the Opioid Settlements Fund in 2023.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets.

## E. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

## F. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2023, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 3,289,263	\$ 3,628,742	\$ 250,000
Investments	2,410,016	2,410,016	-
Total Governmental Funds	<u>\$ 5,699,279</u>	<u>\$ 6,038,758</u>	<u>\$ 250,000</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 10,591,004	\$ 8,801,727	\$ 1,227,374

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2023 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name, except for \$125,702 held by the Public Administrator on behalf of one ward in excess of FDIC coverage.



### 3. COUNTY EMPLOYEES' RETIREMENT PLANS

#### A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

##### 1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

##### 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](http://www.mocerf.org).

##### 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2023, the County collected and remitted to CERF employee withholdings and fees collected of \$279,279 for the year then ended.

B. 401(A) Pension Plan

Participation in the plan is mandatory for all employees who have worked over 1,000 hours in a calendar year. The County does not contribute to the plan. Plan participants contribute .7% of earnings to the Plan. Employee contributions collected and remitted by the County for the year ended December 31, 2023 were \$24,628.

C. Deferred 457 Pension Plan

Participation in the plan is voluntary for all full-time employees. Part-time employees are not eligible to participate in the plan. Plan participants can elect to contribute any whole percentage of dollar amount of their earnings to the plan. Fifty cents on the dollar is matched by CERF on the first 4% of an employee's contribution. The County does not contribute to the plan. Employee contributions collected and remitted by the County for the year ended December 31, 2023 were \$47,683.

D. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$11,628 for the year ended December 31, 2023.

4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides full-time employees with up to sixty days of sick time, depending on the length of employment. Sick leave accrues at a rate of .75 days per calendar month to 1.75 days depending on length of employment. Upon termination accumulated sick leave will not be reimbursed. Vacation time is accrued for every full-time employee after completing one year of employment with the County and accrues at the rate of .75 days per month up to 1.75 days per month depending on length of employment. Employees with less than ten years of employment may carry over ten vacation days from one year to the next, employees with more than ten years of employment may carry over fifteen days. Any days accrued in excess of these are to be forfeited at the end of the year. Upon termination of employment, employees are paid for unused vacation time.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly,

such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

## 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

## 7. OPERATING LEASES

In May 2022, the County entered into two non-cancellable 60-month lease agreements for postage machines. The lease agreements require quarterly payments of \$897 and \$124. Both lease agreements terminate in May 2027.

In October 2021, the County entered into non-cancellable 24-month government obligation contract for three 2022 Mack GR84F Trucks, under which the County could purchase the trucks at the end of the lease for \$334,500. The agreement required monthly payments of \$6,889 through September 2023. The County paid off the lease in January 2023 and purchased the trucks.

The following schedule represents future payments under the operating leases:

Fiscal Year Ending December 31,	Amount
2024	\$ 4,082
2025	4,082
2026	4,082
2027	2,041

## 8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through July 10, 2024, the date the financial statements were available to be issued.

## **COMPLIANCE SECTION**

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission and  
Officeholders of McDonald County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of McDonald County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements, which collectively comprise McDonald County, Missouri's basic financial statements and have issued our report thereon dated July 10, 2024.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered McDonald County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of McDonald County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of McDonald County, Missouri's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 that we consider to be significant deficiencies.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether McDonald County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **McDonald County, Missouri's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on McDonald County, Missouri's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. McDonald County, Missouri's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
July 10, 2024

## **McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

---

### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and  
Officeholders of McDonald County, Missouri

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited McDonald County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of McDonald County, Missouri's major federal programs for the year ended December 31, 2023. McDonald County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, McDonald County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of McDonald County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of McDonald County, Missouri's compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to McDonald County, Missouri's federal programs.

## ***Auditor's Responsibilities for Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on McDonald County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about McDonald County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding McDonald County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of McDonald County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of McDonald County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-003. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on McDonald County, Missouri's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. McDonald County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance



requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
July 10, 2024

MCDONALD COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures
	U. S. DEPARTMENT OF AGRICULTURE		
10.557	Passed through Missouri Department of Health and Senior Services - Special Supplemental Nutrition Program for Women, Infants, and Children	ERS04524068	\$ 204,016
	U. S. DEPARTMENT OF JUSTICE		
16.575	Passed through Missouri Department of Social Services - Crime Victim Assistance	ER130220112	26,462
	U. S. DEPARTMENT OF THE TREASURY		
21.027	Direct Program - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		1,672,587
	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
93.069	Passed through Missouri Department of Health and Senior Services - Public Health Emergency Preparedness	DH210048533	14,005
93.268	Immunization Cooperative Agreements	DH210049789	73,114
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	DH220051282	69,281
93.354	Public Health Emergency Response	DH230053149	44,766
93.391	Activities to Support State, Tribal, Local and Territorial Health Department Response to Health or Healthcare Crisis	DH220051745	67,358
93.767	Children's Health Insurance Program	DH210050489	24,716
93.898	Cancer Prevention and Control Programs	ERS16153757	1,309
93.967	CDC Collaboration with Academia to Strengthen Public Health	DH230054558	14,895
93.991	Preventive Health and Health Services Block Grant	DH230052999	70,344
93.994	Maternal and Child Health Services Block Grant	DH220051108	16,553
	U. S. DEPARTMENT OF HOMELAND SECURITY		
97.036	Passed through Missouri Department of Public Safety - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	4451-DR-MO	179,749
97.042	Emergency Management Performance Grants	EMK-2022-EP-00004-069	22,395
		EMK-2023-EP-APP-0004-059	12,539
			<u>\$ 34,934</u>
	Total Expenditures of Federal Awards		<u><u>\$ 2,514,089</u></u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**MCDONALD COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of McDonald County, Missouri for the year ended December 31, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – SUBRECIPIENTS**

The County did not pass any federal awards through to subrecipients during the year ended December 31, 2023.

MCDONALD COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2023

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of auditor’s report issued on whether the financial statements  
audited were prepared in accordance with GAAP: Adverse

Type of auditor’s report issued on whether the financial statements  
were prepared in accordance with the regulatory basis: Unmodified

The special purpose framework used as a basis of accounting was not required by state law.

**Internal Control Over Financial Reporting:**

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are  
not considered to be material weaknesses?   X   Yes      None Reported
- Noncompliance material to financial  
statements noted?      Yes   X   No

**Federal Awards:**

**Internal Control Over Major Programs:**

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are  
not considered to be material weaknesses?      Yes   X   None Reported

Type of Auditor’s Report Issued on Compliance  
For Major Programs: Unmodified

Any audit findings disclosed that are required to be  
reported in accordance with Uniform Guidance  
section 200.516?   X   Yes      No

**Identification of Major Programs:**

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar Threshold Used to Distinguish Between  
Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk:      Yes   X   No

## **SECTION II – FINANCIAL STATEMENTS FINDINGS**

### **MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

### **SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

#### **2023-001: Prosecuting Attorney Bank Reconciliations**

Criteria: A proper system of internal controls requires timely completion of reconciliations between the accounting system and bank records.

Condition: The Prosecuting Attorney's office is not performing adequate reconciliations of monthly bank statements. Cash receipts and disbursements are recorded in the Karpel case management system. Through discussions with staff, procedures were implemented in 2023 to ensure proper reconciliation of checks written in Karpel that cleared the bank through review of monthly outstanding check reports. However, there is no process in place to compare the bank balance to a running balance of cash or liabilities within the system to ensure all transactions are recorded.

This finding was noted in the prior audit for the years ended December 31, 2021 and 2022 as finding 2022-001.

Cause: Formal bank reconciliations have not been performed for a number of years under previous administration staff within the office and continued during the audit period.

Effect: Without timely reconciliations of bank balances to book balances, the risk of misstatements due to error or misappropriation is heightened.

Recommendation: We recommend the Prosecuting Attorney's office implement procedures to ensure proper monthly bank reconciliations are performed to ensure that all transactions are properly recorded in the accounting system.

County's Response: Regarding the inquiries related to the reconciliation of the Prosecuting Attorney's office bank accounts, we submit the following responses:

- The December 31, 2022 and January 31, 2023 reports were completed untimely in February 2023 due to turnover within the position that handles the accounting.
- Following the departure of the previous employee, we uncovered numerous discrepancies and other issues related to the pay-out of restitution checks.
- In order to best resolve these issues without further error, we opened a new bank account. Every report from February 2023 through current has been reconciled and timely filed.
- We are in the process of turning over all unclaimed funds from the former account over to the State of Missouri. Once this is completed, we will close the former account.

Auditor's Evaluation: The bank statements should be reconciled to a running balance of cash or liabilities to ensure that all transactions are properly recorded in the accounting system.

### **2023-002: Recorder Bank Reconciliations**

Criteria: A proper system of internal controls requires timely completion of reconciliations between the accounting system and bank records.

Condition: The Recorder's office did not perform reconciliations of monthly bank statements to balances of cash or liabilities per the accounting system during 2023.

Cause: The Recorder took office in January 2023 and was not aware of the need to perform bank reconciliations each month.

Effect: Without timely reconciliations of bank balances to book balances, the risk of misstatements due to error or misappropriation is heightened.

Recommendation: We recommend the Recorder's office implement procedures to ensure proper monthly bank reconciliations are performed to ensure that all transactions are properly recorded in the accounting system.

County's Response: I agree with all the findings. I have already started implementing procedures to properly perform monthly bank reconciliation and recordings.

Auditor's Evaluation: The response is appropriate to correct the concern.

### **ITEMS OF NONCOMPLIANCE**

None

### **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

#### **2023-003: Reporting**

Federal Grantor: U.S. Department of the Treasury

Pass-Through Grantor: N/A

Federal Assistance Listing Number: 21.027

Program Title: Coronavirus State and Local Fiscal Recovery Funds (SLFRF)

Pass-through Entity Identifying Number: N/A

Award Year: 2023

Questioned Costs: None

Criteria: Under the requirements for the SLFRF Project and Expenditure Report published by the U.S. Department of Treasury, the County should enter the total dollar value of current reporting period expenditures for the project. This line item is identified as a key line item containing critical information in the OMB Compliance Supplement.

Condition: The County reported \$0 as Current Period Expenditures for the period ended March 31, 2023. However, Total Cumulative Expenditures changed from \$1,851,827 for the period ended March 31, 2022 to \$3,435,820 for the period ended March 31, 2023, a difference of \$1,583,993.

Cause: The individuals at the County responsible for completing the annual Project and Expenditure report entered \$0 in error rather than the difference in total expenditures between the two periods.

Effect: The reporting required under guidance from the U.S. Department of Treasury was not accurate, therefore, the correct current period expenditures were not shared with the federal government.

Recommendation: We recommend the County establish written procedures for filing the annual SLFRF Project and Expenditure Report which include instructions on how to accurately fill out all required fields in the report.

County's Response: The County Clerk and County Treasurer watched the live informational Zoom meeting to learn how to fill out the SLFRF Project and Expenditures Report correctly. For entities who received less than \$10 million in SLFRF, the entity was allowed to report the total amount as a loss in revenue. The slide show was difficult to understand and follow, but we mistakenly thought we were supposed to put \$0 on that part of the report. After the auditors discussed this error with me, I went to the reporting website to correct the error; however, the website would not allow changes to the report after a certain period of time. In the future we will report the difference in total expenditures between the two reporting periods. McDonald County is of the opinion that the U.S. Department of Treasury has changed reporting requirements, information, and acceptable expenditures so many times, they have made the reporting requirements difficult to understand or follow. We will do our best to not have an error in the next report.

Auditor's Evaluation: The response is appropriate to correct the concern.

**MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:**

- **Summary Schedule of Prior Audit Findings**
  - **Corrective Action Plan**





# McDonald County Commission

*Bryan Hall, Presiding Commissioner*

417-223-7516

**Kimberly Bell, County Clerk**  
**PO Box 665, Pineville, MO 64856**

417-223-7530 Fax 417-223-7519

[mcdonald@sos.mo.gov](mailto:mcdonald@sos.mo.gov)  
[commission@olemac.net](mailto:commission@olemac.net)

---

**Jamey Cope**  
**Eastern Commissioner**

**Rick Lett**  
**Western Commissioner**

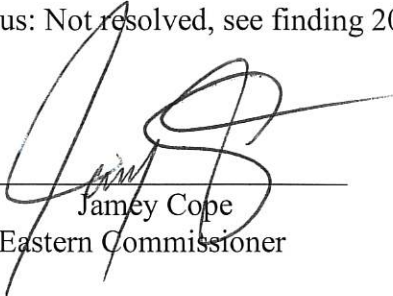
October 23, 2024

## **MCDONALD COUNTY, MISSOURI** **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by McDonald County, Missouri on the applicable findings in the prior audit report issued for the years ended December 31, 2021 and 2022.

2022-001: The Prosecuting Attorney's office is not performing adequate reconciliations of monthly bank statements.

Status: Not resolved, see finding 2023-001

  
\_\_\_\_\_  
Jamey Cope  
Eastern Commissioner

  
\_\_\_\_\_  
Bryan Hall  
Presiding Commissioner

  
\_\_\_\_\_  
Rick Lett  
Western Commissioner

**OFFICE OF THE PROSECUTING ATTORNEY**  
**MCDONALD COUNTY COURTHOUSE**  
P.O. Box 566  
Pineville, MO 64856

**MALEIA CHENEY**  
PROSECUTING ATTORNEY  
**TIM INTESSIMONE**  
ASSISTANT PROSECUTING ATTORNEY

PHONE  
417-223-4142  
417-223-2684  
FAX NUMBER  
417-223-4137

May 14, 2024

McBride, Lock & Associates, LLC  
4151 N. Mulberry Dr. Ste. 275  
Kansas City, MO 64116

REF: Audit questions

To Whom it May Concern:

Regarding the inquiries related to the reconciliation of the Prosecuting Attorney's office bank accounts, we submit the following responses:

- The December 31, 2022 and January 31, 2023 reports were completed untimely in February 2023 due to turnover within the position that handles the accounting.
- Following the departure of the previous employee, we uncovered numerous discrepancies and other issues related to the pay-out of restitution checks.
- In order to best resolve those issues without further error, we opened a new bank account. Every report from February 2023 through current has been reconciled and timely filed.
- We are in the process of turning all unclaimed funds from the former account over to the State of Missouri. Once this is completed, we will close the former account.

Should you require any further information, please contact our office and we will be happy to provide you with whatever information we have. We appreciate your time and investigation into these matters.

Sincerely,



Maleia Cheney  
Prosecuting Attorney  
McDonald County, Missouri



McDonald County Recorder's Office  
Michelle Barker, Recorder  
PO Box 606, Pineville, Mo 64856  
417-223-7523 Phone 417-223-2881 Fax

MCDONALD COUNTY, MISSOURI  
CORRECTIVE ACTION PLAN

**Finding Reference Number:** 2023-002

**Federal Agency:** N/A

**Program Name:** N/A

**Assistance Listing Number:** N/A

**Responsible Official:** Michelle Barker, Recorder

**Views of Responsible Individuals:**

I agree with all the findings. I have already started implementing procedures to properly perform monthly bank reconciliation and recordings.

*Kimberly Bell*



# McDonald County Clerk

P.O. BOX 665

Pineville, Missouri 64856

[mcdonald@sos.mo.gov](mailto:mcdonald@sos.mo.gov)

Ph: 417-223-7530

Fx: 417-223-7519

---

September 12, 2024

## MCDONALD COUNTY, MISSOURI CORRECTIVE ACTION PLAN

**Finding Reference Number:** 2023-003

**Federal Agency:** U.S. Department of the Treasury

**Program Name:** Coronavirus State and Local Fiscal Recovery Funds

**Assistance Listing Number:** 21.027

**Responsible Official:** Kimberly Bell, County Clerk

### **Views of Responsible Individual:**

The County Clerk and County Treasurer watched the live informational Zoom meeting to learn how to fill out the SLFRF Project and Expenditure Report correctly. For entities who received less than \$10 million in SLFRF, the entity was allowed to report the total amount as a loss in revenue. The slide show was difficult to understand and follow, but we mistakenly thought we were supposed to put \$0 on that part of the report. After the Auditors discussed this error with me, I went to the reporting website to correct the error; however, the website would not allow changes to the report after a certain period of time. In the future we will report the difference in total expenditures between the two reporting periods. McDonald County is of the opinion that the U.S. Department of Treasury has changed reporting requirements, information, and acceptable expenditures so many times, they have made the reporting requirements difficult to understand or follow. We will do our best to not have an error in the next report.

Respectfully,

A handwritten signature in blue ink that reads "Kimberly Bell".

Kimberly Bell

McDonald County Clerk

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS

July 10, 2024

To the County Commission  
McDonald County, Missouri

We have audited the regulatory basis financial statements of McDonald County, Missouri for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 26, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by McDonald County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.



### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The following material misstatements detected as a result of our audit were corrected by management:

- Expenditures of the General Revenue Fund were decreased by \$500,000 for money transferred from the Treasurer's account to a certificate of deposit.
- Interest revenue was increased by \$70,043 to include interest earned on certificates of deposit which was not recorded in the accounting system.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated July 10, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but is not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of McDonald County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC



# Scott Fitzpatrick

---

## Missouri State Auditor

### Lake of the Ozarks Community Bridge Transportation Development District

Report No. 2024-096

November 2024

[auditor.mo.gov](https://auditor.mo.gov)





**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Lake of the Ozarks Community Bridge Transportation Development District

### Background

The Lake of the Ozarks Community Bridge Transportation Development District (TDD) was formed in August 2010 for the purpose of operating the Lake of the Ozarks Community Bridge and paying off construction debt by collecting tolls.

The TDD's sole property owner, The Lake of the Ozarks Community Bridge Corporation, was formed in 1992 as a not-for-profit corporation under the Missouri Transportation Corporation Act. In 1994, the corporation and the Missouri Highways and Transportation Commission (MHTC) entered a cooperative agreement for the corporation to design, construct and operate the bridge. Bridge construction began in 1996, was financed through the issuance of \$43,445,000 in revenue bonds, and was completed and dedicated for public use and toll collection in May 1998. The cooperative agreement determined that after the revenue bonds and all other liabilities were satisfied, the corporation would transfer the bridge to the MHTC.

In June 2012, the TDD refinanced the previous revenue bonds by issuing \$31,570,000 in new revenue bonds, supported by a loan with the U.S. Department of Agriculture. The refinanced revenue bonds were set to mature in June 2042, and were paid in full by April 1, 2024. The TDD stopped collecting tolls after April 30, 2024. The corporation and TDD did not impose sales taxes during bridge operations.

In November 2023, the TDD Board of Directors formalized its intent to dissolve the district. Through a resolution, the TDD agreed to later transfer at least \$600,000 to the MHTC to cover toll plaza facility removal, related improvements, and other bridge operating or maintenance costs. On July 10, 2024, the TDD transferred the bridge to the MHTC.

Based on the audit, the cash balance of the Lake of the Ozarks Community Bridge TDD as of April 30, 2024, was \$2,018,804. According to the district's legal counsel, after additional costs were paid out in 2024, the district's estimated cash balance was \$1,318,000 as of September 30, 2024, and the district's estimated remaining liabilities totaled \$702,500, including the \$600,000 minimum transfer to the MHTC. After the district's final costs are paid, the remaining balance will be transferred to the MHTC in accordance with state law.

### Financial Status

The audit of the Lake of the Ozarks Community Bridge Transportation Development District indicates the financial condition of the district is such that it may be abolished.

Because of the nature of this audit, no rating is provided.

---

# Lake of the Ozarks Community Bridge Transportation Development District Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	Financial Status .....3
---	-------------------------



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Eddie Pue, Chairman  
and  
Board of Directors  
Lake of the Ozarks Community Bridge Transportation Development District  
Lake Ozark, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On November 15, 2023, the Board of Directors of the Lake of the Ozarks Community Bridge Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution.

The district engaged Evers & Company, Certified Public Accountants (CPAs), to audit the district's financial statements for the year ended April 30, 2024. To minimize duplication of effort, we reviewed the CPA firm's audit report. The scope of our audit included, but was not necessarily limited to, the year ended April 30, 2024. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing minutes of meetings, financial records, and other pertinent documents; and interviewing various personnel of the district, as well as certain external parties. We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit determined the district's Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the Lake of the Ozarks Community Bridge Transportation Development District.

A handwritten signature in black ink that reads "Scott Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# Lake of the Ozarks Community Bridge Transportation Development District Management Advisory Report - State Auditor's Findings

---

## **Financial Status**

Our audit of the Lake of the Ozarks Community Bridge Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished.

The Lake of the Ozarks Community Bridge TDD is located in Camden County, in the City of Lake Ozark, within Missouri Route MM. The district was organized in August 2010 by petition of the property owner within the proposed TDD. The district consists of 1 property owner. The members of the Board of Directors consist of 6 members: 5 representatives of the property owner, and 1 vacancy. The district has a fiscal year end of April 30.

The TDD organized to continue operating the bridge and paying off construction debt by collecting tolls. The TDD's sole property owner, The Lake of the Ozarks Community Bridge Corporation (corporation), was formed in 1992 as a not-for-profit corporation under the Missouri Transportation Corporation Act. In 1994, the corporation and the Missouri Highways and Transportation Commission (MHTC) entered a cooperative agreement for the corporation to design, construct and operate the bridge. Bridge construction began in 1996, was financed through the issuance of \$43,445,000 in revenue bonds, and was completed and dedicated for public use and toll collection in May 1998. The cooperative agreement determined that after the revenue bonds and all other liabilities were satisfied, the corporation would transfer the bridge to the MHTC.

Following the TDD's August 2010 organization, the corporation, the TDD and the MHTC entered a similar cooperative agreement, with the TDD replacing the corporation, and continuing operations. In June 2012, the TDD refinanced the previous revenue bonds by issuing \$31,570,000 in new revenue bonds, supported by a loan with the U.S. Department of Agriculture. The refinanced revenue bonds were set to mature in June 2042, and were paid in full by April 1, 2024. The TDD stopped collecting tolls after April 30, 2024. The corporation and TDD did not impose sales taxes during bridge operations.

In November 2023, the TDD Board of Directors formalized its intent to dissolve the district. Through a resolution, the TDD agreed to later transfer at least \$600,000 to the MHTC to cover toll plaza facility removal, related improvements, and other bridge operating or maintenance costs. On July 10, 2024, the TDD transferred the bridge to the MHTC.

In May 2024, the State Auditor's Office (SAO) was notified of the resolution and was requested to proceed with all necessary actions as required pursuant to Section 238.275, RSMo. That statute requires the State Auditor to audit the district to determine its financial status, and determine whether it may be abolished pursuant to law. It also states the board shall not propose the question to abolish the district while there are outstanding claims or causes of



Lake of the Ozarks Community Bridge  
Transportation Development District  
Management Advisory Report - State Auditor's Findings

action pending against it; if its liabilities exceed its assets; or while the district is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following table presents the financial activity and cash balances the year ended April 30, 2024.

	Year Ended April 30, 2024
RECEIPTS	
Tolls Received from Customers	\$ 4,755,941
Sales and Maturities from Investing Activities	4,339,716
Interest	270,357
Non-Toll Revenue	169
Total Receipts	9,366,183
DISBURSEMENTS	
Principal Payments for Revenue Bonds	7,837,500
Interest Paid on Revenue Bonds	188,149
Bond Trustee Fees	8,698
Payroll Expense	873,410
Operating Expense	423,536
Total Disbursements	9,331,293
RECEIPTS OVER (UNDER) DISBURSEMENTS	34,890
BEGINNING CASH	1,983,914
ENDING CASH	\$ 2,018,804

Source: Compiled by SAO using the district's bank statements, accounting ledger, and audited financial statement.

Based on our audit, the cash balance of the Lake of the Ozarks Community Bridge TDD as of April 30, 2024, was \$2,018,804. According to the district's legal counsel, after additional costs were paid out in 2024, the district's estimated cash balance was \$1,318,000 as of September 30, 2024, and the district's estimated remaining liabilities totaled \$702,500, including the \$600,000 minimum transfer to the MHTC. There are no pending, threatened, or unasserted claims or assessments against the district, according to district legal counsel. District officials confirmed the district is not insolvent, in receivership, or under the jurisdiction of a bankruptcy court. Based on these representations, district assets are sufficient to pay any remaining costs and obligations. After the district's final costs are paid, the remaining balance will be transferred to the MHTC in accordance with Section 238.275.5(1), RSMo.

Based on our audit, the Board of Directors may proceed with the abolishment of the district in accordance with Section 238.275, RSMo.



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
September 2024

Report No. 2024-095

November 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

State Auditor's Report
2

---

Executive Summary
3

## Appendix

1



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions, other than cities, towns, and villages, required to file a financial report under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office shall notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 49 political subdivisions required to file a financial report by September 30, 2024, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in September 2024, after their filing deadline. The filing status for these 46 entities is presented in summary on page 3 and by individual entity in Appendixes B to D.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor



---

# Monthly Report on Political Subdivision Filings

## September 2024

### Executive Summary

---

#### **Executive Summary**

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

This report includes the filing status for the 49 political subdivisions, other than cities, towns, and villages, with a fiscal year end of March 31, 2024. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 49 political subdivisions, 42 filed an annual financial report timely.

This report also includes the filing status for 46 political subdivisions, other than cities, towns, and villages, that filed their financial report in September 2024, after their filing deadline.

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due September 30, 2024

Fiscal Year Ended March 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	PWSD 3 Andrew County	Yes	July 8, 2024
Barry	Monett Marketplace CID	Yes	May 6, 2024
Boone	Centralia Public Library District	Yes	July 12, 2024
Buchanan	Maxwell Heights FPD	Yes	September 6, 2024
Butler	North Cache River Drainage District	Yes	May 24, 2024
Caldwell	Golden Age NHD	No	
Camden	Sunrise Beach Market Center CID	Yes	September 16, 2024
Carroll	Sambo Slough Levee District	No	
Carter	West Carter Ambulance District	Yes	September 30, 2024
Cass	Cedar Tree CID	Yes	July 17, 2024
	Fairfield Inn CID	Yes	September 12, 2024
	PWSD 6 Cass County	Yes	August 15, 2024
	Southview Commerce Center CID	Yes	September 16, 2024
	TXRH CID	Yes	July 1, 2024
	Y Belton CID	Yes	September 12, 2024
	Y Belton Two CID	Yes	September 12, 2024
	Y Highway Marketplace CID	Yes	September 24, 2024
Clay	210 Highway CID	Yes	September 30, 2024
	210 Highway TDD	Yes	September 30, 2024
	Kearney West Side CID	Yes	September 16, 2024
	Shoppes at Kearney CID	Yes	September 16, 2024
Cole	PWSD 2 Cole County	Yes	August 22, 2024
Franklin	St. Clair Sewer District	Yes	June 13, 2024
Harrison	Harrison County Hospital District	Yes	August 28, 2024
Henry	Golden Valley Memorial Hospital	Yes	May 29, 2024
Holt	Union Township Levee District	No	
Jasper	Sarcoxi Rural FPD	Yes	April 19, 2024
Jefferson	Twin City Mall CID	Yes	June 12, 2024
Lewis	Steffenville Drainage District	No	
Livingston	Livingston Ambulance District	Yes	May 22, 2024
	Stoneybrooke CID	Yes	August 19, 2024
Montgomery	Wellsville Public Library District	Yes	May 28, 2024
Perry	Perry County Memorial Hospital	Yes	September 19, 2024
	Perry Plaza CID	Yes	September 30, 2024
Pettis	Galaxy West CID	Yes	September 13, 2024
	Sedalia Public Library District	Yes	May 23, 2024
Putnam	Putnam County Care Center	No	
Ray	Levee District 2 Ray County	No	
Saline	Van Meter-Teteseau Levee District	Yes	April 9, 2024
Schuyler	Schuyler County Ambulance District	Yes	September 30, 2024
St. Louis	Jennings Station Road CID	Yes	September 30, 2024
	Kirkwood Square CID	No	
	Manchester Lindbergh Southeast CID	Yes	April 30, 2024
	Market at McKnight CID	Yes	July 18, 2024
	Plaza on the Boulevard-Jennings CID	Yes	September 30, 2024
	Rock Hill Public Library District	Yes	September 24, 2024
Stoddard	PWSD 4 Stoddard County	Yes	August 22, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due September 30, 2024

Fiscal Year Ended March 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Taney	Hollister Parkway CID	Yes	September 11, 2024
	Southtowne CID	Yes	September 16, 2024
Total Filed		42	
Total Not Filed		7	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
TDD	Transportation Development District
TXRH	Texas Roadhouse

# Appendix B

## Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2024

Filed in September 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Barry	Mountain SRD 22 Barry County	Yes	September 16, 2024
Boone	Clark Lane TDD	Yes	September 12, 2024
Caldwell	PWSD 2 Caldwell County	Yes	September 17, 2024
Callaway	Central Callaway FPD	Yes	September 17, 2024
	South Callaway FPD	Yes	September 18, 2024
Camden	Greenview CID	Yes	September 8, 2024
Carroll	Prairie Township Carroll County	Yes	September 22, 2024
Cass	PWSD 12 Cass County	Yes	September 13, 2024
Clay	PWSD 5 Clay County	Yes	September 23, 2024
Daviess	Coffey FPD	Yes	September 24, 2024
DeKalb	Central DeKalb County FPD	Yes	September 30, 2024
Dunklin	Dunklin County Health Department	Yes	September 26, 2024
Gasconade	Gasconade Manor NHD	Yes	September 24, 2024
Henry	Deerfield Creek SRD Henry County	Yes	September 20, 2024
	Honey Creek SRD 1 Henry County	Yes	September 14, 2024
Jackson	Ritter Plaza CID	Yes	September 6, 2024
Jefferson	Northwest Library Subdistrict	Yes	September 16, 2024
	Windsor-Fox Library Subdistrict	Yes	September 16, 2024
Lawrence	Avilla FPD	Yes	September 15, 2024
	Verona Benefit SRD Lawrence County	Yes	September 26, 2024
Linn	Laclede Community FPD	Yes	September 9, 2024
Marion	PWSD 1 Marion County	Yes	September 19, 2024
Miller	Iberia Rural FPD	Yes	September 18, 2024
Nodaway	Elmo Area FPD	Yes	September 30, 2024
	Jackson Township FPD	Yes	September 2, 2024
Oregon	Oregon County Health Department	Yes	September 12, 2024
Phelps	Phelps County 911 Board	Yes	September 18, 2024
	Rolla Rural FPD	Yes	September 18, 2024
Pulaski	Dixon Rural FPD	Yes	September 5, 2024
	Waynesville Rural FPD	Yes	September 17, 2024
Ray	Hardin SRD Ray County	Yes	September 3, 2024
Scotland	Bear Creek Watershed Subdistrict	Yes	September 24, 2024
St. Clair	Collins SRD St. Clair County	Yes	September 24, 2024
	Hillsdale SRD St. Clair County	Yes	September 16, 2024
	Lowry City SRD St. Clair County	Yes	September 19, 2024
St. Louis	12796 Manchester Road TDD	Yes	September 24, 2024
	4325 Butler Hill Road CID	Yes	September 24, 2024
	Metropolitan Taxicab Commission	Yes	September 23, 2024
St. Louis City	Hampton Berthold CID	Yes	September 24, 2024
	Hampton Berthold TDD	Yes	September 24, 2024
Stoddard	Richland Township Stoddard County	Yes	September 19, 2024

Appendix B  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due June 30, 2024  
 Filed in September 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Washington	Washington County 911 Board	Yes	September 16, 2024
Total Filed		42	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

Appendix C  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due July 31, 2024  
Filed in September 2024

Fiscal Year Ended January 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cedar	Cedar County Memorial Hospital	Yes	September 4, 2024
Mississippi	Consolidated DD 1 Mississippi County	Yes	September 24, 2024
St. Charles	Dardenne Creek Drainage District 3	Yes	September 27, 2024
Total Filed		3	

Acronyms:

DD                      Drainage District

Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due August 31, 2024  
 Filed in September 2024

Fiscal Year Ended February 29, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Marion	Drainage District Marion County	Yes	September 23, 2024
Total Filed		1	



# Scott Fitzpatrick

---

Missouri State Auditor

## Monthly Report on Municipal Court and Revenue Filings September 2024

Report No. 2024-094

November 2024

[auditor.mo.gov](https://auditor.mo.gov)



Monthly Report on Municipal Court and Revenue Filings

September 2024

Table of Contents

State Auditor's Report	2
------------------------	---

Executive Summary	3
-------------------	---

Appendix	
Appendix	
A    Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended March 31, 2024 Reports Due September 30, 2024.....	5
B    Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in September 2024.....	7
C    Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due May 31, 2024 Filed in September 2024.....	8
D    Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2024 Filed in September 2024.....	9
E    Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due August 31, 2024 Filed in September 2024.....	10



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by September 30, 2024, under Section 105.145, RSMo, and 15 CSR 40-3.030 and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) shall notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO shall notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Due to different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 49 cities and 25 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in September 2024, after their filing deadline. The filing status for these 20 cities and 10 villages is presented in summary on page 4 and by individual entity in Appendixes B to E.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Municipal Court and Revenue Filings

## September 2024

### Executive Summary

---

#### **Executive Summary**

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedure to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. Rule 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires the SAO to notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359, RSMo, and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and a mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 49 cities and 25 villages with a fiscal year end of March 31, 2024, whose financial report was due by September 30, 2024. Of the 74 municipalities, 48 filed the financial report timely. Of the 53 municipalities required to file an addendum, 25 filed timely. Of the 22 municipalities required to file a certification, 14 filed timely.



Monthly Report on Municipal Court and Revenue Filings  
September 2024  
Executive Summary

---

This report includes the filing status for 20 cities and 10 villages that filed at least one of the items (financial report, addendum, or certification) in September 2024, after their filing deadline. Of these municipalities, 19 filed an annual financial report, 9 filed an addendum, and 11 filed a certification.

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due September 30, 2024

Fiscal Year Ended March 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	Village of Gibbs Village	No		N/A	N/A
Atchison	City of Tarkio	No		Yes	Yes
Audrain	City of Martinsburg	Yes	June 26, 2024	Yes	N/A
	Village of Benton City	Yes	August 5, 2024	No	N/A
Barry	City of Monett	No		Yes	Yes
Bates	City of Butler	Yes	September 13, 2024	Yes	Yes
Boone	City of Centralia	Yes	September 24, 2024	No	N/A
Buchanan	Village of Agency	Yes	August 3, 2024	N/A	N/A
	Village of Lewis & Clark	No		N/A	N/A
Camden	Village of Sunrise Beach	Yes	September 30, 2024	No	N/A
Cape Girardeau	Village of Old Appleton	No		N/A	N/A
	Village of Pocahtontas	Yes	September 26, 2024	N/A	N/A
Carroll	City of Norborne	No		No	N/A
Cass	City of Belton	Yes	September 23, 2024	Yes	Yes
	City of Pleasant Hill	Yes	September 30, 2024	Yes	Yes
Chariton	City of Triplett	Yes	September 24, 2024	N/A	N/A
Clark	City of Kahoka	No		No	N/A
Clay	City of Holt	No		No	N/A
	City of Kearney	Yes	September 17, 2024	Yes	Yes
	City of Mosby	Yes	March 28, 2024	No	N/A
	Village of Claycomo	Yes	August 30, 2024	Yes	Yes
	Village of Oakview	Yes	August 26, 2024	No	No
	Village of Grayson	No		N/A	N/A
Clinton	City of Lohman	Yes	September 17, 2024	N/A	N/A
Cooper	City of Blackwater	No		No	N/A
	City of Boonville	Yes	August 13, 2024	No	N/A
	City of Pilot Grove	Yes	August 22, 2024	No	N/A
DeKalb	City of Osborn	Yes	September 26, 2024	No	N/A
Franklin	Village of Leslie	Yes	July 31, 2024	N/A	N/A
Grundy	City of Spickard	Yes	September 23, 2024	N/A	N/A
Henry	City of Calhoun	Yes	September 30, 2024	Yes	N/A
Holt	Village of Corning	No		N/A	N/A
Jefferson	City of Crystal City	No		No	No
	Village of Scotsdale	Yes	July 24, 2024	N/A	N/A
Lafayette	City of Lexington	Yes	August 26, 2024	Yes	Yes
	City of Napoleon	Yes	July 7, 2024	Yes	N/A
	City of Odessa	No		No	No
	Village of Dover	Yes	September 10, 2024	N/A	N/A
Lawrence	City of Pierce City	Yes	September 20, 2024	No	N/A
	City of Verona	No		Yes	Yes
Livingston	City of Chillicothe	Yes	August 19, 2024	Yes	N/A
Miller	City of Iberia	Yes	August 22, 2024	Yes	N/A
	Village of Olean	Yes	September 30, 2024	N/A	N/A
Mississippi	City of East Prairie	Yes	April 11, 2024	No	Yes
Moniteau	City of California	Yes	July 24, 2024	Yes	N/A
Monroe	City of Paris	Yes	June 28, 2024	Yes	N/A
Montgomery	City of Jonesburg	Yes	September 30, 2024	No	N/A

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due September 30, 2024

Fiscal Year Ended March 31, 2024

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Montgomery	City of McKittrick	No		N/A	N/A
	City of Wellsville	No		No	N/A
	Village of Rhineland	Yes	June 30, 2024	No	N/A
Osage	City of Westphalia	Yes	April 6, 2024	N/A	N/A
Perry	City of Perryville	Yes	August 22, 2024	No	N/A
Pettis	City of Sedalia	Yes	September 19, 2024	Yes	N/A
Pike	Village of Eolia	Yes	May 23, 2024	Yes	N/A
Putnam	City of Unionville	Yes	June 25, 2024	Yes	N/A
Saline	City of Sweet Springs	Yes	September 9, 2024	No	No
	Village of Arrow Rock	Yes	May 30, 2024	No	N/A
	Village of Mount Leonard	Yes	August 15, 2024	N/A	N/A
Scotland	Village of Arbela	Yes	September 4, 2024	N/A	N/A
Scott	City of Chaffee	No		No	No
	City of Oran	Yes	April 30, 2024	No	N/A
Shelby	Village of Bethel	No		N/A	N/A
St. Clair	Village of Vista	No		N/A	N/A
St. Francois	City of Leadwood	No		No	N/A
St. Louis	City of Jennings	No		No	No
	City of Kirkwood	No		Yes	Yes
	City of Rock Hill	Yes	September 9, 2024	Yes	Yes
	City of Velda Village Hills	No		Yes	No
	Village of Hillsdale	Yes	August 21, 2024	Yes	No
	Village of Sycamore Hills	Yes	September 28, 2024	Yes	Yes
Taney	City of Hollister	Yes	August 19, 2024	No	N/A
Texas	City of Licking	No		No	N/A
Vernon	Village of Harwood	No		N/A	N/A
Wright	City of Mansfield	No		Yes	Yes
Total Filed		48		25	14
Total Not Filed		26		28	8
Total N/A		0		21	52

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Filed in September 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Carter	City of Ellsinore	Yes	September 5, 2024	No	N/A
Scott	City of Sikeston	**	December 12, 2023	Yes	Yes
Total Filed		1		1	1

\*\* Filed by December 31, 2023.

N/A Entities without a municipal judge are not required to file a certification.

Appendix C  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due May 31, 2024  
 Filed in September 2024

Fiscal Year Ended November 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Florissant	Yes	September 12, 2024	No	No
Total Filed		1		0	0



Appendix D  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2024  
Filed in September 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	Village of Rush Hill	Yes	September 18, 2024	Yes	N/A
Dade	Village of South Greenfield	Yes	September 23, 2024	N/A	N/A
Howell	City of Willow Springs	Yes	September 16, 2024	No	**
Jasper	Village of Reeds	Yes	September 15, 2024	N/A	N/A
Jefferson	City of Pevely	**	March 28, 2024	Yes	Yes
Lawrence	City of Stotts City	Yes	September 17, 2024	No	N/A
Miller	City of Eldon	Yes	September 19, 2024	No	N/A
New Madrid	Village of Tallapoosa	Yes	September 14, 2024	N/A	N/A
Pemiscot	City of Bragg City	Yes	September 27, 2024	N/A	N/A
Putnam	Village of Powersville	Yes	September 30, 2024	N/A	N/A
	Village of Worthington	Yes	September 28, 2024	N/A	N/A
Ray	City of Camden	**	June 27, 2024	**	Yes
	City of Crystal Lakes	**	June 27, 2024	**	Yes
	City of Fleming	**	June 27, 2024	**	Yes
	City of Hardin	***	August 14, 2024	No	Yes
	City of Henrietta	**	June 27, 2024	**	Yes
St. Louis	City of Bel Nor	Yes	September 17, 2024	***	***
	City of Crestwood	**	May 29, 2024	Yes	Yes
	City of St. John	**	June 28, 2024	Yes	Yes
	Village of Westwood	Yes	September 20, 2024	Yes	Yes
Stone	City of Reeds Spring	***	July 26, 2024	Yes	**
Vernon	City of Schell City	Yes	September 25, 2024	N/A	N/A
	Village of Moundville	Yes	September 17, 2024	No	N/A
Washington	Village of Caledonia	Yes	September 16, 2024	N/A	N/A
Worth	Village of Denver	Yes	September 23, 2024	N/A	N/A
Total Filed		16		6	9

\*\* Filed by June 30, 2024.

\*\*\* Filed after June 30, 2024, but before September 2024.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix E  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due August 31, 2024  
Filed in September 2024

Fiscal Year Ended February 29, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Audrain	City of Vandalia	**	August 1, 2024	Yes	Yes
St. Louis	City of Pasadena Hills	Yes	September 26, 2024	Yes	No
Total Filed		1		2	1

\*\* Filed by August 31, 2024.



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Boards of Directors of Fire Protection  
Districts in St. Louis County

Certain fire protection districts are required by Section 321.690, RSMo, to be audited and to submit their audit reports to the State Auditor's Office (SAO). To address our statutory responsibilities of Section 321.690.3, RSMo, and regulatory requirements of 15 CSR 40-4.010 to 15 CSR 40-4.020, we have reviewed the independent audit reports of the fire protection districts in St. Louis County for audit periods ending December 31, 2023, submitted as of September 16, 2024. The purpose of this review is to evaluate the districts' compliance with statutory audit requirements and SAO regulations included in the Code of State Regulations. Because our review is limited to statutory and regulatory compliance, we do not express an opinion or any other form of assurance on the audit reports.

There are 23 fire protection districts in St. Louis County. Each district has a fiscal year end of December 31. All of the districts, except for Florissant Valley and Kinloch, submitted audit reports for the year ended December 31, 2023. Section 321.690.2, RSMo, requires certain fire protection districts to have an audit performed biennially, and Section 321.690.3, RSMo, requires the districts to forward the audit report to our office within 6 months of fiscal year end. The Florissant Valley and Kinloch districts did not timely obtain the required independent audits for the year ended December 31, 2023. However, the districts have engaged independent auditors to perform an audit for that period. Upon completion of the audits, the districts are expected to submit the reports to the SAO.

As noted in our prior report, No. 2023-059, *St. Louis County Fire Protection Districts*, issued in September 2023, the districts of Kinloch and Northeast Ambulance did not timely obtain the required independent audits for the year ended December 31, 2021, and the districts of Kinloch, Northeast Ambulance, and Robertson did not timely obtain the required independent audits for the year ended December 31, 2022. The SAO received the audit reports for the year ended December 31, 2021, for the district of Kinloch on December 11, 2023, and for the district of Northeast Ambulance on September 12, 2023, subsequent to that review. The SAO received the audit report for the year ended December 31, 2022, for the district of Northeast Ambulance on September 12, 2023, and the district of Robertson on December 28, 2023, subsequent to that review. The report for the year ended December 31, 2022, for the district of Kinloch has still not been completed and submitted to the SAO. However, the district has engaged independent auditors to perform an audit for that period. Upon completion of the audit, the district is expected to submit the report to the SAO.

The SAO posts the individual audit reports to the office's website. A searchable link is available at <https://auditor.mo.gov>. A table summarizing our review of the submitted audit reports follows.

District	Audit Report Period	Report Complied with Section 321.690.3, RSMo	Findings in Independent Audit Report
Affton	1 Year Ended 12/31/2023	Yes	No
Black Jack	1 Year Ended 12/31/2023	Yes	No
Community	1 Year Ended 12/31/2023	Yes	No
Creve Coeur	1 Year Ended 12/31/2023	Yes	No
Eureka	1 Year Ended 12/31/2023	Yes <sup>1</sup>	Yes
Fenton	1 Year Ended 12/31/2023	Yes	No
Florissant Valley		No	Not Applicable
Kinloch <sup>2,3</sup>		No	Not Applicable
Lemay	1 Year Ended 12/31/2023	Yes	No
Maryland Heights	1 Year Ended 12/31/2023	Yes	No
Mehlville	1 Year Ended 12/31/2023	Yes	No
Metro North	1 Year Ended 12/31/2023	Yes	No
Metro West	1 Year Ended 12/31/2023	Yes	Yes
Mid-County	1 Year Ended 12/31/2023	Yes	Yes
Monarch	1 Year Ended 12/31/2023	Yes	No
North County Fire & Rescue	1 Year Ended 12/31/2023	Yes	No
Northeast Ambulance <sup>4</sup>	1 Year Ended 12/31/2023	Yes <sup>1</sup>	Yes
Pattonville	1 Year Ended 12/31/2023	Yes	Yes
Robertson <sup>5</sup>	1 Year Ended 12/31/2023	Yes	No
Spanish Lake	1 Year Ended 12/31/2023	Yes	No
Valley Park	1 Year Ended 12/31/2023	Yes	No
West County EMS	1 Year Ended 12/31/2023	Yes <sup>6</sup>	No
West Overland EMS	1 Year Ended 12/31/2023	Yes	No

<sup>1</sup> The district filed the audit report after the statutory deadline of 6 months after the close of the fiscal year end.

<sup>2</sup> The district still has not obtained or submitted the required audit report for the year ended December 31, 2022, as indicated in our prior report, No. 2023-059, *St. Louis County Fire Protection Districts*, issued in September 2023.

<sup>3</sup> Due to noncompliance in a previous period, the SAO reviewed the audit report for the year ended December 31, 2021, submitted December 11, 2023. The audit report did not have audit findings and was in compliance with Section 321.690.3, RSMo, except for being filed after the statutory deadline.

<sup>4</sup> Due to noncompliance in a previous period, the SAO reviewed the audit reports for the year ended December 31, 2021, and the year ended December 31, 2022, submitted September 12, 2023. The audit reports had audit findings and were in compliance with Section 321.690.3, RSMo, except for being filed after the statutory deadline. Auditors disclaimed an opinion on the report for the year ended December 31, 2021.

<sup>5</sup> Due to noncompliance in a previous period, the SAO reviewed the audit report for the year ended December 31, 2022, submitted December 28, 2023. The audit report had audit findings and was in compliance with Section 321.690.3, RSMo, except for being filed after the statutory deadline.

<sup>6</sup> The district filed the audit report after the statutory deadline of 6 months after the close of the fiscal year end. The district submitted a preliminary report on June 24, 2024; however, the final report was not submitted until September 16, 2024.

Except for the districts of Florissant Valley and Kinloch failing to obtain and submit an audit report, we identified no other concerns from our review of the audit reports submitted by the St. Louis County fire protection districts.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large initial "S" and a horizontal line extending from the end.

Scott Fitzpatrick  
State Auditor

November 2024  
Report No. 2024-093



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Boards of Directors of Fire Protection  
Districts in Greene County

Certain fire protection districts are required by Section 321.690, RSMo, to be audited and to submit their audit reports to the State Auditor's Office (SAO). To address our statutory responsibilities of Section 321.690.3, RSMo, and regulatory requirements of 15 CSR 40-4.010 to 15 CSR 40-4.020, we have reviewed the independent audit reports of the fire protection districts in Greene County for audit periods ending December 31, 2023, submitted as of September 30, 2024. The purpose of this review is to evaluate the districts' compliance with statutory audit requirements and SAO regulations included in the Code of State Regulations. Because our review is limited to statutory and regulatory compliance, we do not express an opinion or any other form of assurance on the audit reports.

There are 11 fire protection districts in Greene County. Each district has a fiscal year end of December 31. All of the districts except for Ash Grove submitted audit reports for the year or 2 years ended December 31, 2023, when required. Section 321.690.2, RSMo, requires certain fire protection districts to have an audit performed biennially, and Section 321.690.3, RSMo, requires the districts to forward the audit report to our office within 6 months of fiscal year end. Some of the districts were not required to submit a report in 2024, because they obtain biennial audits and the most recent audit report submitted was for the 2 years ended December 31, 2022. These districts are expected to submit a biennial audit report for the 2 years ended December 31, 2024. The Ash Grove district did not timely obtain the required independent audit for the 2 years ended December 31, 2023. However, the district has engaged independent auditors to perform an audit for that period. Upon completion of the audit, the district is expected to submit the report to the SAO.

As noted in our prior report, No. 2023-058, *Greene County Fire Protection Districts*, issued in September 2023, the district of Brookline did not timely obtain the required independent audit for the 2 years ended December 31, 2022. The SAO received the audit report on September 29, 2023, subsequent to that review.

The SAO posts the individual audit reports to the office's website. A searchable link is available at <https://auditor.mo.gov>. A table summarizing our review of the submitted audit reports follows.

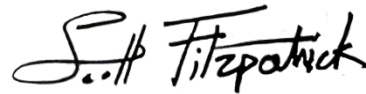
District	Audit Report Period	Report Complied with Section 321.690.3, RSMo	Findings in Independent Audit Report
Ash Grove		No	Not Applicable
Battlefield	1 Year Ended 12/31/23	Yes	No
Bois D'Arc	2 Years Ended 12/31/23	Yes	No
Brookline <sup>1</sup>	Not applicable <sup>2</sup>		
Ebenezer	1 Year Ended 12/31/23 <sup>3</sup>	Yes	No
Fair Grove	Not applicable <sup>2</sup>		
Logan-Rogersville	Not applicable <sup>2</sup>		
Strafford	1 Year Ended 12/31/23	Yes	No
Walnut Grove	1 Year Ended 12/31/23	Yes	No
West Republic	Not applicable <sup>2</sup>		
Willard	1 Year Ended 12/31/23	Yes	No

<sup>1</sup> Due to noncompliance in a previous period, the SAO reviewed the audit report for the 2 years ended December 31, 2022, submitted September 29, 2023. The audit report had no audit findings and was in compliance with Section 321.690.3, RSMo, except for being filed after the statutory deadline.

<sup>2</sup> The fire protection district had an independent audit for the 2 years ended December 31, 2022. The district's next audit is expected to cover the 2 years ended December 31, 2024, and is required to be submitted to the SAO no later than June 30, 2025.

<sup>3</sup> The fire protection district changed the audit reporting period from biennial to annual in 2022. The SAO also reviewed the audit report for the 1 year ended December 31, 2022, submitted June 29, 2023. The audit report had no audit findings and was in compliance with Section 321.690.3, RSMo.

Except for the district of Ash Grove failing to obtain and submit an audit report, we identified no other concerns from our review of the audit reports submitted by the Greene County fire protection districts.



Scott Fitzpatrick  
State Auditor

November 2024  
Report No. 2024-092



# Scott Fitzpatrick

---

## Missouri State Auditor

### Property Tax Credit

Report No. 2024-091

November 2024

[auditor.mo.gov](https://auditor.mo.gov)





**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Property Tax Credit

Background	<p>The Property Tax Credit (PTC) is authorized by Sections 135.010 through 135.035, RSMo, and has been in existence since 1973. While the purpose of the program is not specifically established in statute, the program allows certain citizens living in Missouri to receive a tax credit for a portion of the amount of property taxes paid or rent paid, as long as the rental facility paid property taxes. Taxpayers or spouses eligible for the credit must be either (1) 65 years of age or older, (2) 100 percent disabled veterans as a result of military service, (3) 100 percent disabled, or (4) 60 years of age or older and receiving surviving spouse Social Security benefits. The credit is also subject to income limitations based on the filing status of the taxpayer (single or married filing combined) and the taxpayer's living situation (renter or homeowner).</p> <p>The PTC is the state's 4th largest tax credit program with approximately \$81 million in redemptions in fiscal year 2022. Redemptions for fiscal year 2023 and 2024 decreased to approximately \$76 million and \$65 million, respectively. Property Tax Credit redemptions, for the 10 years ending June 30, 2022, totaled \$976.4 million according to DOR data.</p>
Claimant Determination Controls Are Not Adequate	<p>The Department of Revenue (DOR) does not have adequate internal controls or processes over PTC eligibility determinations. A review of claims noted the DOR system approves PTC claims that are incomplete, including claims with critical eligibility information missing; approves ineligible claimants for the PTC; denies eligible claimants for the PTC; calculates the incorrect amount of the PTC based on the information provided by the claimant; and does not always identify claimant calculation errors. In addition, DOR personnel approved and awarded ineligible and incomplete claims, and denied eligible claims after DOR personnel performed manual reviews of the claims.</p>
Credit Has Become Less Effective in Fulfilling its Assumed Statutory Purpose	<p>Over time, the number of taxpayers eligible for the program have decreased due to static financial eligibility thresholds, and the value of the benefit provided to eligible taxpayers has been reduced over time due to inflationary factors. In addition, the DOR has not adequately notified potentially eligible taxpayers that have not filed a claim as required by state law.</p>
Documents Not Retained In Accordance with State Law	<p>There is a significant limitation with the DOR's document retrieval system, which does not allow the DOR to retain all documentation required by state law. In 4 of 100 claims (4 percent) reviewed, the DOR could not provide any supporting documentation other than the DOR forms, despite additional documents being submitted with the original return. According to Section 32.090, RSMo, "The department of revenue shall keep a record of each application or other document filed with it and each certificate or other official document issued by it."</p>

Significant Control Risk Identified	A total of 460 DOR employees have the authority to update or otherwise change the payee address within the Revenue Premier software (RPS) after a refund has been approved, but before the refund is disbursed. According to DOR personnel, no supervisory approval is necessary for such changes. During the year ended June 30, 2022, a total of 12,854 addresses were changed for PTC claims by a total of 147 DOR users. No instances of inappropriate address changes were noted by auditors.
Reported Redemption Amounts Understated	PTC program redemption amounts reported to the General Assembly for the year ended June 30, 2022, via the tax credit analysis form were understated by approximately \$1.3 million. Based on discussions with DOR personnel, the DOR has reported inaccurate PTC program redemptions to the General Assembly for multiple years, but personnel do not know exactly how long this has been happening or how inaccurate the data is. As a result, the General Assembly does not have complete and accurate information for use in budget decisions.

In the areas audited, the overall performance of this entity was **Poor**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Property Tax Credit Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Introduction	
Background .....	4
Scope and Methodology.....	7

---

Management Advisory Report - State Auditor's Findings	
1. Claimant Determination Controls Are Not Adequate .....	11
2. Credit Has Become Less Effective In Fulfilling its Assumed Statutory Purpose .....	18
3. Documents Not Retained In Accordance With State Law .....	26
4. Significant Control Risk Identified .....	26
5. Reported Redemption Amounts Understated.....	28

---

Appendix	
Department of Revenue Responses to Audit Recommendations .....	30



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Wayne Wallingford, Director  
Department of Revenue  
Jefferson City, Missouri

We have audited certain operations of the Property Tax Credit in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included but was not necessarily limited to the tax credit activity occurring during the fiscal year ended June 30, 2022. The objectives of our audit were to:

1. Evaluate the Department of Revenue's (DOR) process for making the property tax credit eligibility determinations and tax credit refunds.
2. Assess whether the property tax credit program fulfilled its intended purpose.
3. Evaluate the DOR's compliance with applicable record retention schedules.
4. Review the tax credit analysis form required by Section 33.282, RSMo, and evaluate the data used for accuracy.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

*Government Auditing Standards* require us to obtain and report the view of responsible officials of the audited entity concerning the findings, conclusions, and recommendations included in the audit report. Due to the nature of Management Advisory Report finding 2.1 being legislative in nature, we were unable to obtain views of responsible officials for that finding, conclusion, and recommendation.

For the areas audited, we identified (1) deficiencies with the DOR's process for determining eligibility and tax credit refunds, (2) deficiencies with the program fulfilling its intended purpose, (3) noncompliance with applicable record retention schedules, and (4) deficiencies in the preparation of the tax credit analysis form and noncompliance with Section 33.282, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the Property Tax Credit.

A handwritten signature in black ink, reading "Scott Fitzpatrick". The signature is stylized, with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# Property Tax Credit

## Introduction

---

### Background

Tax credits are created by the General Assembly, codified in state statutes, and generally are a dollar-for-dollar reduction in the amount of state taxes otherwise due from taxpayers. Since tax credits reduce tax revenues and are not considered state expenditures, they are not subject to the annual appropriation process. However, tax credits are similar to state expenditures in that the credits reduce funds available for current and future spending, or provide other forms of tax relief for citizens. Depending on the authorizing statutes, tax credits may offset taxes on individual income, corporate income, corporate franchise fees, financial institutions income, and/or insurance company premium fees.

The Property Tax Credit (PTC) is authorized by Sections 135.010 through 135.035, RSMo, and has been in existence since 1973. While the purpose of the program is not specifically established in statute, the program allows certain citizens living in Missouri to receive a tax credit for a portion of the amount of property taxes paid or rent paid, as long as the rental facility paid property taxes. Taxpayers or spouses eligible for the credit must be either (1) 65 years of age or older, (2) 100 percent disabled veterans as a result of military service, (3) 100 percent disabled, or (4) 60 years of age or older and receiving surviving spouse Social Security benefits. The credit is also subject to income limitations based on the filing status of the taxpayer (single or married filing combined) and the taxpayer's living situation (renter or homeowner). For renters who are filing single, total household income must be \$27,200 or less to be eligible for the credit. Renters who are married filing combined must have total household income of \$29,200 or less. For homeowners who are filing single, total household income must be \$30,000 or less. Homeowners who are married filing combined must have total household income of \$34,000 or less.

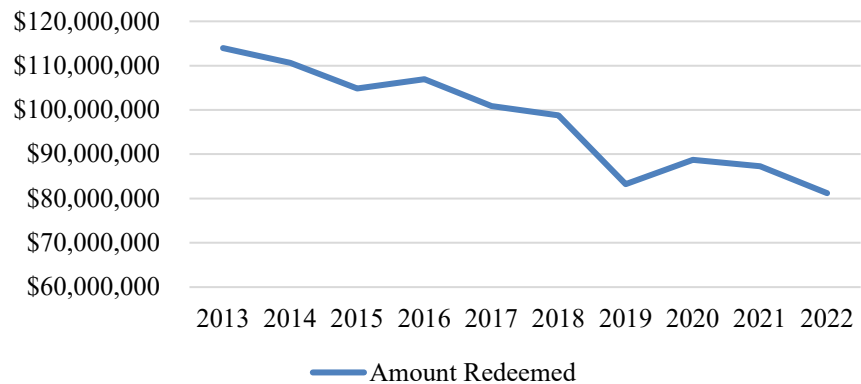
The credit may only be applied to income taxes due under Chapter 143, RSMo. Per Section 135.020, RSMo, if the amount allowable as a credit exceeds total income tax due, then the excess amount shall be considered an overpayment of the individual income tax and is thus refundable. The Department of Revenue (DOR) administers the program and is responsible for approving claims based on verification of qualifying information. The PTC is the state's 4th largest tax credit program with approximately \$81



## Property Tax Credit Introduction

million in redemptions in fiscal year 2022.<sup>1</sup> Redemptions for fiscal year 2023 and 2024 decreased to approximately \$76 million and \$65 million, respectively.<sup>2</sup> Figure 1 shows annual Property Tax Credit redemptions, by fiscal year, for the 10 years ended June 30, 2022. Property Tax Credit redemptions over this period totaled \$976.4 million according to DOR data.

Figure 1: Annual  
Redemptions by Fiscal Year<sup>3</sup>



Source: Prepared by the State Auditor's Office (SAO) using DOR-prepared Tax Credit Reports

### Tax credit processing

The DOR uses the Revenue Premier software (RPS) to process all income tax returns and tax credit claims. Income tax returns submitted electronically are automatically processed through the RPS, tax returns with computer printed information are scanned and electronically processed, and handwritten tax returns are manually entered into the RPS by DOR personnel. Figure 2 identifies the DOR forms associated with the PTC:

Figure 2: DOR Forms  
associated with the PTC

Form	Purpose
MO-PTS	To determine amount of property tax credit, if claimant is required to file a MO-1040 form.
MO-PTC	To determine amount of property tax credit, if claimant is not required to file a MO-1040 form.
MO-1040	To verify income is within thresholds.
MO-CRP	To certify rent paid (completed by claimant).
5674	To verify rent paid (completed by landlord).
948	For Assessor to certify if home is on more than 5 acres or if claimant owns a mobile home.

<sup>1</sup> Redemptions are approximate. See Management Advisory Report (MAR) finding number 5 for additional information on understating of redemptions.

<sup>2</sup> Fiscal year 2023 and 2024 tax credits were not audited, but are referenced here for informational purposes only.

<sup>3</sup> The figures presented reflect amounts provided as of June 7, 2024, and may not reflect amounts reported by the DOR on past or future tax credit activity reports due to corrections and updates to the data made by the DOR.



## Property Tax Credit Introduction

The DOR implemented systematic "business rules" within the RPS to help evaluate each claim and determine the claimant's eligibility without human intervention. If the business rules determine the PTC claim is invalid or has an issue, an error occurs and the claim is then reviewed manually by DOR personnel. During the year ended June 30, 2022, 77.3 percent of PTC claims did not require a manual review. DOR personnel perform a manual review by reviewing the entire tax return, including the PTC claim, and evaluating the specific information that triggered the business rule error. Based on interviews with DOR personnel, manual reviews can be completed in 10 to 15 minutes for simple items and 30 minutes for complex items. If information is missing or identified as invalid, DOR personnel use various resources to research and adjust the claim to resolve the issue that triggered the business rule error. If the needed information is unavailable, DOR personnel request documentation from the claimant. Once a business rule is resolved by the manual reviewer, the claim is approved electronically by the RPS.

In addition, the DOR scores electronically processed claims to measure fraud risk using machine learning and artificial intelligence using patterns identified by the IRS, Information Sharing and Analysis Center (ISAC), other states, the RPS vendor, and the DOR's past history. Tax returns with a score above a certain threshold are manually reviewed by DOR personnel, because these represent potentially fraudulent tax returns. For all other types of returns and claims, the DOR's vendor performs cluster and pattern analysis to identify suspicious patterns. A list of suspicious claims is provided daily to DOR personnel, who then select claims to be manually reviewed. The fraud scoring process currently does not apply to claims submitted through the online portal on DOR's website (approximately 5 percent of claims); however, the DOR is in the process of implementing the scoring methodology for online portal PTC submissions. During fiscal year 2022, approximately 48 percent of claims were subject to the scoring and 52 percent were subject to the cluster and pattern analysis.

## Reporting

The DOR provides the General Assembly and the public key program information for the PTC program annually through tax credit activity reports.

Agencies administering tax credit programs are required under Section 33.282.2, RSMo, to submit annual estimates of future tax credit redemptions to the state budget director for submission to the chairman of the Senate Appropriations Committee and the chairman of the House Budget Committee. The administering agencies submit the estimates on a tax credit analysis form, also commonly referred to as a "Form 14." The tax credit analysis forms also include information on cost/benefit analyses. The cost/benefit analyses compare the costs of the credits (amount redeemed) during the previous fiscal year to the expected increase in state revenues resulting from direct and indirect economic program activity.





## Property Tax Credit Introduction

Additional property tax relief legislation was approved in 2023

During 2023, the General Assembly passed legislation<sup>4</sup> (effective August 28, 2023) authorizing counties to implement a property tax cap to eligible taxpayers residing in each county, as long as the county adopts an ordinance to do so. Eligibility for this local property tax cap does not include income thresholds, but requires residents to be eligible for Social Security retirement benefits, be the owner of record or have a legal or equitable interest in a homestead, and be liable for the payment of real property taxes. The amount of the benefit received is to be equal to the difference between the real property tax liability on the homestead in a given year minus the real property tax liability on such homestead in the year in which the taxpayer became eligible for the cap. As ordinances are adopted by counties, the amount of PTC redeemed at the state level will decrease.

## Scope and Methodology

The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2022.

To evaluate the DOR's process for making property tax credit eligibility determinations and tax credit refunds, we reviewed written policies and procedures and interviewed various DOR personnel to obtain an understanding of the DOR's process for processing claims, verifying eligibility requirements, assessing risk of and identifying suspected fraudulent claims, and processing refunds. In addition, we tested a redacted<sup>5</sup> selection of approved claims and denied claims to determine if controls were functioning as designed. The business rules within the RPS and manual reviews performed by DOR personnel were considered significant internal controls within the context of this objective. During the audit, the DOR would not allow testing of the fraud scoring and pattern analysis. We believe we were able to obtain sufficient and appropriate audit evidence for our conclusion on this objective through the detailed testing of the selection of approved and denied PTC claims.

Our detailed testing of a selection of claims included testing to ensure approved claims met eligibility requirements, denied claims did not meet eligibility requirements, and documentation was maintained in accordance with the applicable record retention schedule. As part of our testing, we used the 2022 DOR fillable calculating PTC forms to recalculate and review the amount of credit awarded by the RPS. We used judgmental selection to select

<sup>4</sup> Senate Bill 190, First Regular Session, 102nd General Assembly (2023) <[https://www.senate.mo.gov/23info/BTS\\_Web/Bill.aspx?SessionType=R&BillID=44564](https://www.senate.mo.gov/23info/BTS_Web/Bill.aspx?SessionType=R&BillID=44564)>, accessed August 1, 2024 and Section 137.1050, RSMo.

<sup>5</sup> The DOR redacted all personally identifiable taxpayer information from the records we received during the audit based on the department's interpretation of the Missouri Supreme Court decision in the case of Director of Revenue v. State Auditor 511 S.W.2d 779 (Mo. 1974). The redactions by the DOR did not prevent us from obtaining sufficient, appropriate evidence to meet our audit objectives.



## Property Tax Credit Introduction

the claims for testing, and the results of our testing cannot be projected to the entire population from which the test items were selected. See Management Advisory Report (MAR) finding number 1 for additional details.

To assess whether the property tax credit program fulfills its intended purpose, we reviewed Sections 135.010 through 135.035, RSMo, and the tax credit analysis form completed by the DOR with assistance from the Department of Economic Development for the fiscal year ended June 30, 2022. We compared the Missouri PTC program to bordering states' programs, including income thresholds, total program redemptions, eligibility criteria, characteristics of eligible property (if the claimant is a renter or an owner, if the property is residential, the amount of acreage, and the amount of time owned and/or occupied), methods of advertising the credit, whether the state or local governments administer the program, and whether the program adjusts key financial parameters of the credit based on inflation. We compared the number of approved PTC claims redeemed to calendar year 2021 detailed census information to determine if more or fewer Missouri residents were receiving the PTC compared to the potentially eligible population. We evaluated the impact of not adjusting PTC income thresholds and the maximum credit allowed for inflation. In addition, we compared average property taxes paid in Missouri and bordering states to the maximum credit allowable. We also interviewed various DOR personnel to obtain an understanding of the methods used to advertise the PTC program to potentially eligible taxpayers and evaluated DOR's statutory compliance with Section 135.030(3), RSMo. As part of that work, we compared the number of qualified Missouri taxpayers based on income alone with number of actual PTC claims.

In addition, using DOR records, we estimated the potential impact in the volume of redemptions if maximum household income limits were adjusted for inflation.<sup>6</sup> Significant assumptions made include (1) additional eligible claimants exist in a similar amount to that of approved claimants, (2) all non-income related criteria are met for the additional estimated claimants, (3) total household income in DOR records accurately reflects actual household income, and (4) the maximum allowable amount of the credit remained unchanged. To estimate the potential increased redemption amounts, we queried DOR data for 4 of the filing statuses of qualified claimants within calculated ranges of total household income and multiplied the resulting volume by the calendar year 2022 average benefit per claim, which was provided by the DOR. See MAR finding number 2 for additional information.

---

<sup>6</sup> The data provided by the DOR included duplicate lines (occurring when changes or adjustments were made to claims), which were 0.52 percent of the data. The data lacked specific time stamps, so we could not determine which of the duplicates lines had the final income amount. We used the first line appearing in the data.



## Property Tax Credit Introduction

To evaluate the DOR's compliance with applicable record retention schedules, we interviewed various DOR personnel regarding the record retention process and analyzed Section 32.090, RSMo, which requires the DOR to keep record of each application or other document filed with the application and each certification or other official document issued by it. The DOR record retention schedules<sup>7</sup> further require the DOR to maintain record of individual income tax returns, including PTC claims, for 4 years. In addition, during our test of claims, we identified an issue with documentation retention. See MAR finding number 3 for more information.

To review the tax credit analysis form required by Section 33.282, RSMo, and to evaluate the data used for accuracy, we interviewed various DOR and Department of Economic Development personnel involved in the process, and analyzed the redemption data used in the cost/benefit analysis by the DOR. See MAR finding number 5 for additional information.

### Limitations Encountered

During our audit, the DOR refused to provide the auditors access to the following sources of potential audit evidence:

- The Federal 1040 tax forms filed by the claimants. We requested this information for verification of income recorded on the MO-PTS. The DOR believes confidentiality laws prohibited the DOR from sharing such information with the State Auditor because it is considered "Federal Tax Information" under Internal Revenue Code (IRC) Section 7213.
- The MO-1040 tax forms filed by the claimants. We requested this information for verification of income recorded on the MO-PTS. The DOR believes Section 32.057, RSMo, prohibits the DOR from sharing such information with the State Auditor. However, Section 32.057.4 specifically states: "The state auditor or the auditor's duly authorized employees who have taken the oath of confidentiality required by section 29.070 shall have the right to inspect any report or return filed with the department of revenue if such inspection is related to and for the purpose of auditing the department of revenue; except that, the state auditor or the auditor's duly authorized employees shall have no greater right of access to, use and publication of information, audit and related activities with respect to income tax information obtained by the department of revenue pursuant to chapter 143 or federal statute than specifically exists pursuant to the laws of the United States and of the income tax laws of the state of Missouri." The DOR had no explanation regarding why it believes

---

<sup>7</sup> The relevant DOR record retention schedule is Record Series 6971, *Individual Income Tax Returns* and can be found at <https://www.sos.mo.gov/CMSImages/RecordsManagement/schedules/Rev/Taxation/Processes/IndIncTax.pdf>, accessed on August 8, 2024.



## Property Tax Credit Introduction

---

Section 32.057, RSMo, prohibits the State Auditor from inspecting these tax forms in light of the statute specifically providing such access.

- The Revenue Premier business rules testing environment. We requested access to run tests over the business rules and identify how claims are flagged when certain data elements are input. DOR officials expressed significant concerns with the testing environment because some data entered in the testing environment may impact the actual information in the RPS, as well as the scoring process.

To mitigate these limitations, we reviewed all other documentation made available by the DOR during our review of PTC claims and we did not test information from Federal 1040 and MO-1040 tax forms. Based on the data reviewed we were able to obtain sufficient, appropriate audit evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives.

---

# Property Tax Credit Management Advisory Report State Auditor's Findings

---

## **1. Claimant Determination Controls Are Not Adequate**

The Department of Revenue (DOR) does not have adequate internal controls or processes over Property Tax Credit (PTC) eligibility determinations. Our review of claims noted the DOR system approves PTC claims that are incomplete, including claims with critical eligibility information missing; approves ineligible claimants for the PTC; denies eligible claimants for the PTC; calculates the incorrect amount of the PTC based on the information provided by the claimant; and does not always identify claimant calculation errors. In addition, DOR personnel approved and awarded ineligible and incomplete claims, and denied eligible claims after DOR personnel performed manual reviews of the claims.

The DOR uses Revenue Premier software (RPS), which contains systematic business rules to help the DOR evaluate each claim and make an initial eligibility determination without human intervention. If a business rule is not triggered by the information provided by the claimant, then a positive eligibility determination is automatically made by the RPS. If the business rules in the system determine the PTC claim is invalid or has an issue in need of correction, an error occurs, and the claim is then reviewed manually by DOR personnel.

We judgmentally selected 100 claims to test the eligibility determinations made, along with the amount of the PTC awarded to each claimant, if the claimant was determined eligible. These 100 claims consisted of 60 approved claims without a manual review, 30 approved claims with a manual review, and 10 denied claims. For the year ended June 30, 2022, a total of 142,203 property tax claims were filed and processed by the DOR.

### **1.1 Tax processing system makes inappropriate claim determinations**

The RPS, with the current business rules configuration, sometimes approves incomplete and ineligible applications, denies eligible applications, awards the incorrect amount of PTC to eligible claimants based on their reported income and living situation, and does not always identify claimant calculation errors. A test of 59 approved claims without a manual review<sup>8</sup> determined 31 claims (53 percent) had insufficient documentation to determine eligibility, 3 claims (5 percent) were eligible but the amount of credit was miscalculated, 1 claim (2 percent) was ineligible for the credit and was approved in error, and 24 claims (41 percent) were appropriately determined to be eligible and supported by required documentation. In total, during the year ended June 30, 2022, the RPS determined the eligibility, and applicable amount of the PTC award, for 109,951 claims, or for 77 percent of the total claims processed during this time period, without manual review by DOR personnel.

---

<sup>8</sup> We selected 60 claims that did not receive a manual review by DOR personnel, but we could not test 1 of the claims because it had a data entry error for a paper MO-1040 form, and was not actually a PTC claim.



## Property Tax Credit Management Advisory Report - State Auditor's Findings

### System approved claims with incomplete documentation

During our test of 59 claims without a manual review, we determined 31 claims (53 percent) were missing critical documentation needed to prove the claimant's eligibility; however, the claimants were determined eligible for, and received, the PTC. The DOR instructions and forms direct taxpayers to attach various documents and indicate that failure to provide the attachments will result in denial or delay of the claim. The information missing from the claims included documents to verify Social Security payments, business income or loss, property taxes paid, rent paid, and property assessments, as follows:

- The SSA-1099/RRB-1099 form<sup>9</sup> or a letter from the Social Security Administration (SSA) was not provided for 28 of the 59 claims (47 percent) submitted. Without this information, the DOR could not determine the amount of social security benefits or equivalent railroad retirement benefits received during the year. These benefits are reported as part of the claimant's total household income and could impact both the eligibility and the amount of credit the claimant receives.
- Other income or non-business loss documents were not provided for 3 of the 59 claims (5 percent) submitted by claimants. Without this information, the DOR could not determine the claimant's total household income. Household income impacts both the claimants eligibility for the PTC and the amount of credit the claimant receives.
- The paid real estate tax receipt was not provided as required by state law for 15 of the 36 claims (42 percent) submitted by homeowners.<sup>10</sup> Section 135.010(6), RSMo, states, "The director of revenue shall require a tax receipt or other proof of property tax payment." Without this information, the DOR could not determine the amount of real estate taxes the claimant paid during the year. The amount of real estate taxes paid directly affects the amount of the PTC awarded because eligible homeowners receive a PTC refund equal to a portion of the actual taxes paid during the year.
- The Form 5674 (Verification of Rent Paid)<sup>11</sup> was not provided for 6 of the 23 claims (26 percent) submitted by renters.<sup>12</sup> Without this

---

<sup>9</sup> The SSA-1099/RRB-1099 forms are used to report the amount of Social Security benefits received or the Social Security equivalent Railroad Retirement benefits received. These benefits provide proof of qualification and document the claimant's total household income.

<sup>10</sup> While 59 claims approved by the RPS without a manual review were tested, the paid tax receipt was not applicable to 23 claims because the claimants indicated they were not homeowners.

<sup>11</sup> Landlords complete this form to report the gross rent the tenant paid, and to indicate whether the tenant received any housing assistance.

<sup>12</sup> While 59 claims approved by the RPS without a manual review were tested, the Form 5674 was not applicable to 36 claims because the claimants indicated they were not renters.



## Property Tax Credit Management Advisory Report - State Auditor's Findings

information, the RPS could not determine if the rent reported by the claimant was accurate. The amount of gross rent paid directly affects the amount of the PTC to be awarded to the eligible renter.

- The Form 948 (Assessor Certification)<sup>13</sup> was not provided for 1 of the 36 claims (3 percent) submitted by homeowners. Without this information, the RPS could not determine if the allowable credit should be reduced due to the property being larger than 5 acres.

System approved ineligible claim

During our test of 59 approved claims without a manual review, we determined 1 claimant (2 percent) was ineligible for the PTC; however, the RPS determined the claimant was eligible for, and received, the PTC. The claimant was ineligible because the total household income was above the maximum allowable amount. The claimant erroneously reported distributions from the claimant's Form 1099-R as a negative amount,<sup>14</sup> which reduced the total household income. The RPS did not identify this error, and as result, the claimant inappropriately received a PTC for \$1,100 when the claimant was not eligible for any PTC amount.<sup>15</sup>

System calculated the incorrect amount of the PTC owed to eligible claimant

During our test of 59 approved claims without a manual review, we determined 1 claimant (2 percent) was eligible for the PTC, but the RPS calculated the incorrect amount of the PTC to award the claimant. This resulted in the eligible claimant receiving the incorrect amount of the award. The claimant received a credit based on the rent the claimant was responsible for paying before any rental assistance programs were considered, rather than basing it on the gross rent actually paid by the claimant. The RPS did not identify this discrepancy in the gross rent paid between the MO-CRP line 6 and Form 5674. As result, the claimant received \$29 more than what the claimant was eligible to receive.

System did not always identify claimant calculation errors

During our test of 59 approved claims without a manual review, we determined 2 claimants (3 percent) were eligible for the PTC, but the RPS did not identify claimant errors. This resulted in the eligible claimants receiving incorrect award amounts as follows:

- For 1 of the claims, the attached paid tax receipt did not match the amount of property taxes paid reported on the form MO-PTC. According to the

<sup>13</sup> This form is used to report the assessed value of the claimant's homestead or mobile home.

<sup>14</sup> The Form 1099-R is a variant of the Form 1099. This form reports distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, or other similar sources of income.

<sup>15</sup> Per Section 135.030(1), RSMo, in the case of a homestead owned and occupied for the entire year by the claimant, the maximum upper limit shall be the sum of thirty thousand dollars. Furthermore, if the income on the return is greater than the maximum upper limit, no credit is to be awarded.



## Property Tax Credit Management Advisory Report - State Auditor's Findings

tax receipt, the claimant actually paid less than what the claimant reported on the form. This was a handwritten return, so this claim was manually entered into the RPS by DOR personnel, and the supporting documentation should have been verified by personnel at the time of entry. The RPS did not identify the discrepancy between the amount of property taxes paid on the property tax receipt and the amount the claimant and DOR personnel entered on the MO-PTC because the system cannot read non-DOR forms due to the inconsistent format. As result, the claimant received a PTC refund for \$775 more than what the claimant was eligible to receive.

- For 1 of the claims, DOR personnel made a miscalculation and adjusted the claimant's nontaxable Social Security benefits for the entire year based on a payment increase that did not take effect until the end of the year. The manual review occurring based on cluster analysis should have detected this error because the supporting documentation provided by the claimant clearly stated the past Social Security benefits. However, the RPS did not flag the claim for further manual review. As result, the claimant received \$33 less than what the claimant was eligible to receive.

When asked why the RPS approves claims with incomplete documentation, awards credits to ineligible claimants, and miscalculates the amount of PTC awarded to eligible claimants, DOR officials indicated a business rule was not triggered for these particular claims, nor did the electronic fraud scoring<sup>16</sup> require a manual review of the return. As a result, manual intervention or review was not required prior to issuing the PTCs to these claimants. DOR officials further indicated the system will not flag a claim as potential fraud, requiring manual review, if the claim is accurately submitted and within the parameters established for systemic processing. DOR officials also indicated the RPS cannot systematically identify the presence of each piece of supporting documentation, because supporting documentation is not produced in a consistent format.

### 1.2 DOR personnel made erroneous claim determinations

The results of our testing indicate DOR personnel approved incomplete claims, denied eligible claims, and awarded the incorrect amount of PTC to eligible claimants based on their reported income and living situation. During the year ended June 30, 2022, 32,252 of the 142,203 PTC claims (23 percent) received a manual review.<sup>17</sup>

<sup>16</sup> See the Tax Credit Processing section in the Background for additional information on this electronic scoring process.

<sup>17</sup> See the Tax Credit Processing section in the Background for additional information on the manual review process.





## Property Tax Credit Management Advisory Report - State Auditor's Findings

### DOR personnel approved incomplete claims

According to DOR personnel, manual reviewers receive multiple training opportunities and on-the-job training. DOR personnel also stated manual reviews can be completed in 10 to 15 minutes for simple items and 30 minutes for complex items. Based on interviews with DOR personnel, there is not an official quota of claims to be reviewed each day, but manual reviewers can review approximately 50 to 80 claims in a typical workday. The volume of claims submitted to the DOR significantly increases during tax season (January through April), and as a result, the volume of claims to be manually reviewed increases. According to DOR personnel, manual reviewers use the MO-PTC, MO-PTS, and other forms as a checklist for documentation during their reviews.

During our test of 15 claims with a manual review,<sup>18</sup> we determined 2 claims (13 percent) were missing critical documentation to prove the claimant's eligibility; however, the claimants were determined eligible for, and received, the PTC. The DOR instructions and forms direct taxpayers to attach various documents and indicate that failure to provide the attachments will result in denial or delay of the claim. The information missing from the claims included the following:

- The SSA-1099/RRB-1099 form<sup>19</sup> or a letter from the SSA was not provided for 1 of the 15 claims (7 percent). Without this information, DOR personnel could not determine the amount of Social Security benefits or equivalent Railroad Retirement benefits received during the year. These benefits are reported as part of the claimant's total household income and could impact both the eligibility and the amount of credit the claimant receives.
- The Form 5674 (Verification of Rent Paid)<sup>20</sup> was not provided for 1 of the 8 claims (13 percent) submitted by renters.<sup>21</sup> Without this

<sup>18</sup> While 30 approved claims with a manual review were selected, 1 did not have any supporting documentation other than DOR forms (See MAR finding number 3 for additional details); and 14 could not be tested because 1 of the claims was a data entry error for a paper MO-1040 form that did not claim a PTC, and 13 of these 14 claims had various documentation that the DOR denied auditors access to, including wage and income documents from the Internal Revenue Service, claimant prior filing history, and copies of paid tax receipts available on county collector websites. See the Limitations Encountered section of the Scope and Methodology for additional information.

<sup>19</sup> The SSA-1099/RRB-1099 forms are used to report the amount of Social Security benefits received or the Social Security equivalent Railroad Retirement benefits received. These benefits provide proof of qualification and document the claimant's total household income.

<sup>20</sup> The Form 5674 is the verification of rent paid. Landlords complete this form to report the gross rent each tenant paid, and to indicate whether the tenant received any housing assistance.

<sup>21</sup> While 15 claims approved with a manual review were tested, Form 5674 was not applicable to 7 claims because the claimants indicated they were not renters. One claimant indicated they were both a homeowner and renter.



## Property Tax Credit Management Advisory Report - State Auditor's Findings

information, the RPS could not determine if the rent reported by the claimant was accurate. The amount of gross rent paid directly affects the amount of the PTC to be awarded to the eligible renter.

- The Form 948 (Assessor Certification)<sup>22</sup> was not provided for 1 of the 8 claims (13 percent) submitted by homeowners. Without this information, the RPS could not determine if the allowable credit should be reduced due to the property being larger than 5 acres.

When asked why DOR personnel approved claims with incomplete documentation, DOR officials indicated one of the claims was prepared by a "trusted partner," Volunteer Income Tax Assistance (VITA),<sup>23</sup> which confirms taxpayer qualifications and required documentation prior to submission of a claim, but did not indicate why DOR personnel approved the claim without the documentation.

### DOR personnel deny eligible claims

During the year ended June 30, 2022, 3,984 claims were denied by the RPS and DOR personnel during manual reviews. During our test of 10 denied claims, we determined 2 claimants (20 percent) were eligible for the PTC, totaling \$569; however, DOR personnel determined the claimants were ineligible for the PTC and the PTC was not awarded.

- For 1 of the claims, DOR personnel entered the handwritten return into the RPS incorrectly. The claim was also manually reviewed by DOR personnel and incorrectly denied due to the claimant's income exceeding the limit when the claimant's income was below the established income limit. When asked why DOR personnel denied the eligible claimant, DOR officials indicated the claim was disallowed due to a processing error.
- For 1 of the claims, the claimant incorrectly included housing assistance received as rent paid on the MO-CRP form, although the landlord did correctly indicate the amount of rent paid on the Form 5674. When asked why DOR personnel denied the eligible claimant, DOR officials indicated it was denied due to rent in excess of household income, along with conflicting information on the MO-CRP form and documentation provided. However, the conflicting information does not disqualify the claimant's eligibility for the PTC. In addition, based on the Form 5674, rent was not in excess of household income.

<sup>22</sup> The Form 948 is used by the Assessor to report the assessed value of the claimant's homestead or mobile home.

<sup>23</sup> VITA is an IRS program operated by IRS partners and staffed by volunteers, who must take and pass tax law training that meets or exceeds IRS standards.



## Property Tax Credit Management Advisory Report - State Auditor's Findings

Once these claims were brought to the DOR's attention, DOR personnel re-processed these claims, agreed the claimants were eligible for the PTC, and awarded the PTC to these claimants.

DOR personnel calculated the incorrect amount of the PTC owed to eligible claimants

During our test of 15 approved claims with a manual review,<sup>24</sup> we determined 1 claimant was eligible for the PTC, but DOR personnel calculated the incorrect amount of the PTC to award the claimant, which resulted in the eligible claimant receiving the incorrect amount of the award. The claimant submitted a handwritten return, which DOR personnel manually entered into the RPS. Based on the supporting documentation accompanying the handwritten return, the claimant incorrectly reported both income and the rent paid on the handwritten return. DOR personnel identified the error with the reported income, but did not identify the error with the amount of rent paid. This resulted in an excess award of \$994 to the claimant.

When asked why DOR personnel calculated the incorrect amount of the PTC to award eligible claimants, DOR officials indicated an error was made in processing the claim, which resulted in an inflated PTC being issued.

Additional evidence of control weaknesses in DOR's eligibility determination processes

An additional example of an inappropriately approved claim was reviewed outside of our test work. A fraudulent claim submitted in January 2023, for \$999, was approved without manual review by DOR personnel. The DOR issued a check for the claim, which was ultimately identified as fraudulent when the DOR's third party processor for electronic payments identified 15 fraudulent payments associated with the same Social Security number used on the PTC claim. A stop payment order was issued before the check could be deposited. The supporting documentation submitted to the DOR by the fraudulent claimant was a blank form unrelated to the PTC. It appeared to have been submitted to satisfy the requirement to attach a file. The system business rules failed to identify any concerns with this claim.

Conclusion

Improvements are needed to the DOR's controls and process for determining and reviewing the eligibility of claimants for the PTC. Under the current process and system of controls, incomplete claims are approved, eligible claims are denied, the incorrect amount of the PTC is awarded, and claimant errors are not identified. Errors occur both when the DOR's electronic system makes the eligibility determination and when the claim is reviewed manually by DOR personnel. By strengthening the review capabilities of the RPS and ensuring DOR personnel are both adequately trained and have sufficient time to review the PTC claims flagged for manual review, the DOR can better ensure the PTC is only awarded to eligible claimants, eligible claimants are not denied the PTC, and the proper amount of the PTC is awarded to these claimants.

<sup>24</sup> See footnote 18.



Property Tax Credit  
Management Advisory Report - State Auditor's Findings

---

## Recommendations

We recommend the DOR:

- 1.1 Develop additional systematic functionality to identify incomplete documentation, claimant errors, and discrepancies between DOR forms to improve the accuracy of RPS eligibility and award determinations.
- 1.2 Develop additional training and guidance for manual reviewers and facilitate additional time for the manual review process to ensure claims reviewed are complete and accurate.

## Auditee's Response

*The DOR did not disagree with the report's recommendations, but included comments in the response indicating the DOR does not believe the State Auditor's Office has the statutory authority to access income tax records referenced in the Limitations Encountered section on page 10 of this report. The DOR's full response is included in the Appendix.*

## Auditor's Comment

The DOR believes the portion of Section 32.057.4, RSMo, which specifies the State Auditor will have no greater access to income tax information than what specifically exists pursuant to the income tax laws of the State of Missouri, means the State Auditor is prohibited from inspecting these tax forms. Section 32.057.4, RSMo, specifically says the State Auditor or the auditor's duly authorized employees shall have the right to inspect any report or return filed with the DOR if such inspection is related to and for the purposes of auditing the DOR. Further, subsection 2 of Section 32.057, RSMo, specifically states that nothing in that section shall be construed to prohibit disclosure of tax returns to the state auditor or the auditor's duly authorized employees, as required by subsection 4 of that section.

---

## 2. Credit Has Become Less Effective in Fulfilling its Assumed Statutory Purpose

Statutorily fixed eligibility thresholds and the DOR's noncompliance with state law has resulted in the PTC program becoming less effective in fulfilling its assumed statutory purpose. Based on the provisions of state law, the assumed purpose of the PTC program is to provide a level of property tax relief for low-income, elderly, and disabled taxpayers.

Over time, the number of taxpayers eligible for the program has decreased due to static financial eligibility thresholds, and the value of the benefit provided to eligible taxpayers has been reduced due to inflationary factors. Missouri's lack of inclusion of inflationary adjustments in the PTC is inconsistent with similar programs of surrounding states. In addition, the DOR has not adequately notified potentially eligible taxpayers that have not filed a claim as required by state law.



## Property Tax Credit Management Advisory Report - State Auditor's Findings

### 2.1 Key financial eligibility thresholds not indexed to inflation

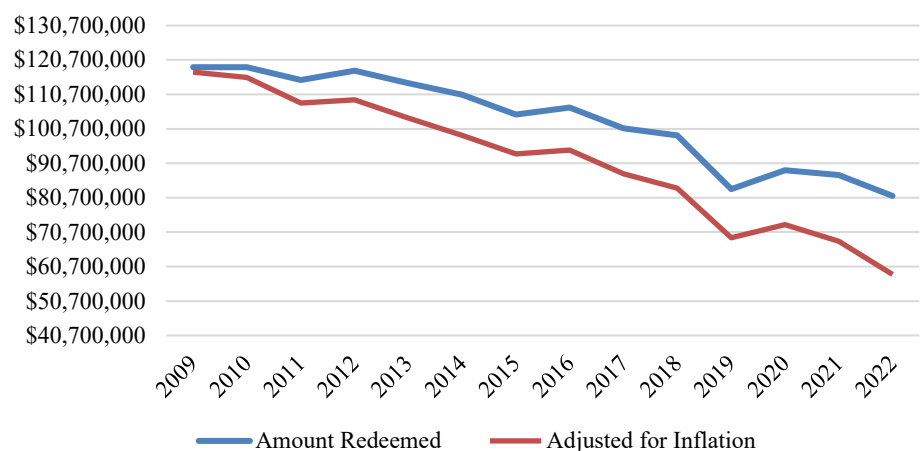
The primary eligibility threshold and the amount of the PTC award are not indexed to inflation<sup>25</sup> and have not been changed since 2008. At the same time, median household income has increased by approximately 40 percent since 2010. This results in fewer low income Missourians being eligible for the PTC program benefit each year, and fewer PTC redemptions over time. Additionally, taxpayers that still qualify for the credit are receiving a reduced benefit due to inflationary factors.

The maximum income for eligible homeowners is statutorily fixed at \$30,000 for single filers and \$34,000 for married filing combined. The maximum income for eligible renters is statutorily fixed at \$27,200 for single filers and \$29,200 for married filing combined. The maximum PTC awarded to eligible claimants is statutorily fixed at \$1,100 for homeowners and \$750 for renters.

Neither the dollar amount of the credit nor the maximum allowable income limitations have changed since 2008.<sup>26</sup> The value of the benefit provided to eligible taxpayers is reduced each year that the credit remains unchanged, while assessed real estate property valuations, and the associated property taxes and rents paid, have steadily increased since 2008.

Figure 3 shows annual PTC program redemptions by fiscal year for the last 14 years and redemptions adjusted for inflation. Based on Figure 3, PTC program redemptions have steadily decreased since 2009 to the point that, when adjusted for inflation, the dollar amount of the redemptions have been cut in half over the 12-year period.

Figure 3: PTC program redemptions by fiscal year, 2009 through 2022, nominal and adjusted for inflation



Source: Prepared by the SAO using the Consumer Price Index as of fiscal year end for All Urban Consumers from <https://fred.stlouisfed.org/series/CPIAUCSL> and DOR total PTC program redemptions as of fiscal year end.

<sup>25</sup> Throughout the report, we used the following source for our inflation calculations: *Consumer Price Index for All Urban Consumers* from <https://fred.stlouisfed.org/series/CPIAUCSL>, accessed August 9, 2024

<sup>26</sup> The maximum upper limit was last increased on August 28, 2008.



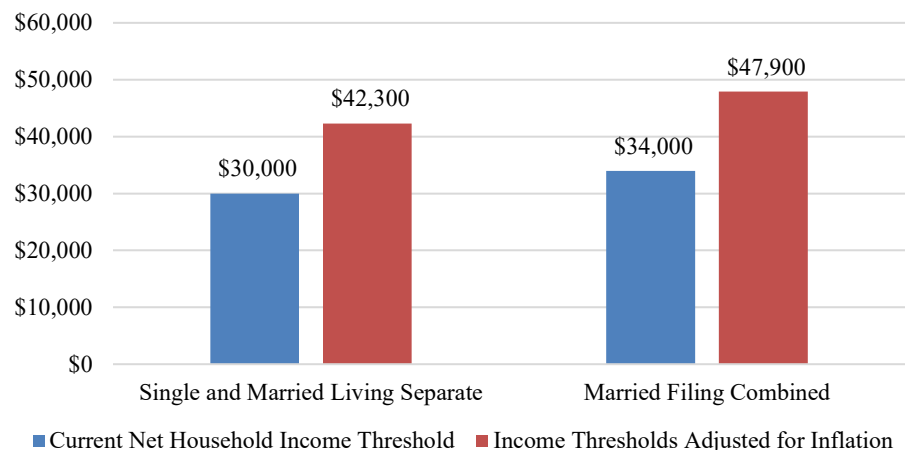
## Property Tax Credit Management Advisory Report - State Auditor's Findings

Increases to the income thresholds should be considered

Median estimated household income has increased from \$44,301 in 2010 to \$61,847 in 2021 (39.6 percent increase). In addition, Social Security benefit cost of living adjustments (COLAs) ranged from 0 percent in 2010 to 5.9 percent in 2021. Since a taxpayer's income is one of several components in the calculation of the PTC credit, each year more taxpayers exceed the household income limit and become ineligible for the PTC. Accordingly, if the program is to provide a benefit to taxpayers that is equivalent to the benefit received in 2009, the income threshold would need to be increased.

Figures 4 and 5 show the increases in the income thresholds needed for homeowners and renters, respectively, to remain eligible at the same income indexed for inflation to 2008.

Figure 4: Homeowner income thresholds & adjusted for inflation



Source: Prepared by the SAO using the income threshold in Sections 135.010(5) and 135.030(1), RSMo, and Consumer Price Index data for 2008 and 2022 from the St. Louis Federal Reserve.

Figure 5: Renter income thresholds & adjusted for inflation



Source: Prepared by the SAO using the income threshold in Sections 135.010(5) and 135.030(1), RSMo, and Consumer Price Index data for 2008 and 2022 from the St. Louis Federal Reserve.



## Property Tax Credit Management Advisory Report - State Auditor's Findings

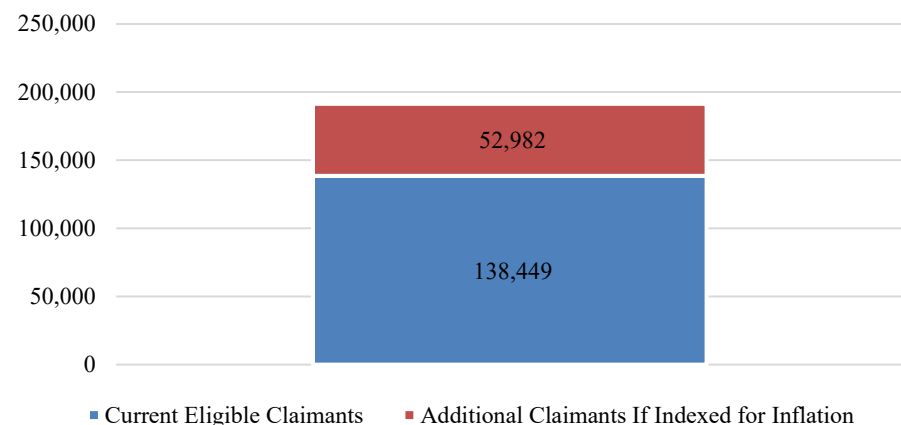
As shown in Figures 4 and 5, the homeowner and renter income thresholds would need to be increased considerably for the year end 2022 income thresholds to be equal to the 2008 income threshold dollars.

Increasing income thresholds would restore the number of qualified applicants to amounts seen in previous years.

Using DOR records, we estimated<sup>27</sup> the potential increase in claimants and redemptions if the upper maximum income threshold was adjusted for inflation to the amounts shown in Figures 4 and 5. The resulting estimate indicated a potential increase of 52,982 in the volume of claims and an increase of \$31.2 million in redemptions for a total of 191,431 claims and \$112.4 million in redemptions. These claimants would have been eligible for relief in previous years before increases in income and property values due to inflation resulted in their ineligibility from the PTC. Based on our estimates, redemptions after inflationary adjustments would be similar to total redemptions between the year ended June 30, 2013, and June 30, 2014, and would increase claims by an estimated 38 percent.

Figure 6 shows the number of eligible claimants during the fiscal year ended June 30, 2022, and the estimated number of eligible claimants if the income thresholds had been updated for inflation. Essentially, Figure 6 shows the number of claimants that have effectively lost eligibility due to the effects of inflation.

Figure 6: Current eligible claimants & additional claimants if indexed for inflation



Source: Prepared by the SAO using the maximum award amounts in Section 135.030(2), RSMo, Consumer Price Index data from the St. Louis Federal Reserve, and estimates of the number of eligible claimants prepared by the SAO.

As shown by Figure 6, a significant number of claimants have lost eligibility due to the income thresholds remaining statutorily fixed.

<sup>27</sup> See assumptions in the Scope and Methodology section.

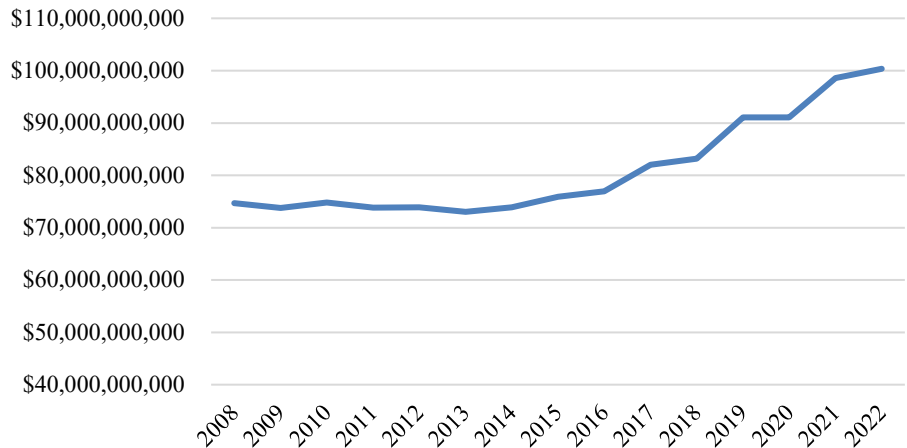


## Property Tax Credit Management Advisory Report - State Auditor's Findings

The value of the PTC provided to eligible claimants has been significantly diminished by increasing property values

The value of the benefit previously provided to taxpayers has been diminished significantly by inflation. Per Section 135.025, RSMo, the current maximum allowable amount of the PTC is fixed at \$1,100 for homeowners and \$750 for renters. While these amounts have remained fixed since 2008, locally assessed real estate property valuations have steadily increased by approximately 34 percent. See Figure 7.

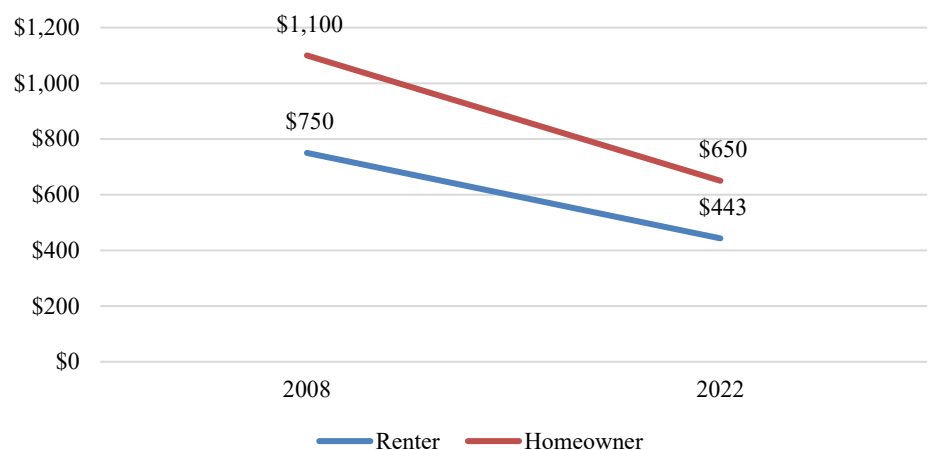
Figure 7: Locally assessed real property valuations 2008-2022



Source: State Tax Commission data <<https://stc.mo.gov/annual-reports/>>

As property valuation and resulting property taxes increase, this credit is becoming less effective at providing assistance to low-income, elderly, and disabled citizens. Figure 8 shows the effective decrease in benefit value for homeowners and renters when eligible for the PTC as a result of inflation since 2008.

Figure 8: Benefit value adjusted for inflation



Source: Prepared by the SAO using the maximum award amounts in Section 135.030(2), RSMo, and Consumer Price Index data from the St. Louis Federal Reserve.



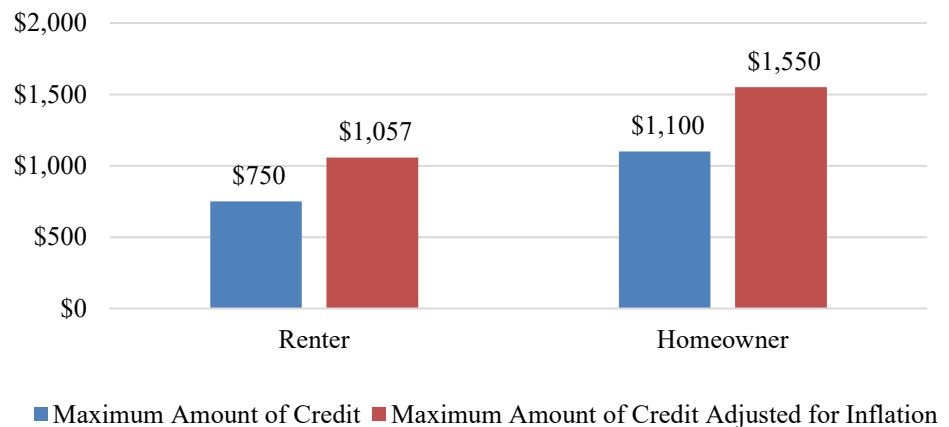


## Property Tax Credit Management Advisory Report - State Auditor's Findings

As shown in Figure 8, the credit is significantly less beneficial to the low-income, elderly, and disabled eligible claimants now than it was 14 years ago.

Similarly, Figure 9 shows the increases in the benefit levels needed for homeowners and renters to receive a comparable benefit to what was available to them in 2008.

Figure 9: Maximum allowable credit & adjusted for inflation



Source: Prepared by the SAO using the maximum award amounts in Section 135.025, RSMo, and Consumer Price Index data from the St. Louis Federal Reserve.

As shown in Figure 9, to provide a benefit with an equivalent value to 2008, the maximum allowable credit would need to be increased by \$307 for renters and \$450 for homeowners.

Border states preserve the eligibility threshold and value of the credit for their claimants

Based on our review of similar programs in bordering states, a significant number of them are adjusted for inflation in some manner. We selected 11 programs<sup>28</sup> related to property tax relief of the states sharing a border with the State of Missouri for review. Of the programs reviewed, 9 of 11 (82 percent) have similar tax credit programs, refund programs, or exemption programs adjusted periodically using the Consumer Price Index (CPI) for inflation.<sup>29</sup>

<sup>28</sup> The 11 programs selected for review were the Arkansas Homestead Tax Credit, Iowa Homestead Tax Credit, Iowa Disabled Veteran's Homestead Tax Credit, Iowa Elderly and Persons with Disabilities Credit and Rent Reimbursement, Illinois Property Tax Credit, Kentucky Homestead Exemption, Tennessee Property Tax Relief Reimbursement, Kansas Homestead Refund Program, Kansas Property Tax Relief for Low Income Seniors (SAFESR) Program, Nebraska Homestead Exemption Program, and Oklahoma Property Tax Credit.

<sup>29</sup> Iowa Homestead Tax Credit, Iowa Disabled Veteran's Homestead Tax Credit, Iowa Elderly and Persons with Disabilities Credit and Rent Reimbursement, Illinois Property Tax Credit, Kentucky Homestead Exemption, Tennessee Property Tax Relief Reimbursement, Kansas Homestead Refund Program, Kansas SAFESR Program, and Nebraska Homestead Exemption Program.



## Property Tax Credit Management Advisory Report - State Auditor's Findings

Six of the programs<sup>30</sup> require a periodic adjustment of income thresholds for inflation. One program<sup>31</sup> requires a periodic adjustment of the maximum amount of the credit for inflation. Two programs<sup>32</sup> define the maximum credit as a percentage of the taxes paid and thus the nature of the program allows for adjustments over time. In 4 of the programs,<sup>33</sup> the law explicitly defines the purpose of the program, providing clear guidance to policymakers for when to modify the income parameters of the program.

### Conclusion

The PTC has become available to significantly fewer claimants due to the impacts of inflation on increasing household incomes. The reduction in the number of taxpayers eligible for the credit has resulted in a reduction in redemptions over time. In addition, the value of the credit to eligible taxpayers has been reduced by the impacts of inflation. These factors have resulted in the PTC program effectively being phased out over time by inflation. As a result, the program has become less effective in fulfilling its assumed purpose.

### 2.2 DOR is not notifying potentially eligible taxpayers as required by state law

The DOR is not adequately fulfilling its statutory responsibility to notify taxpayers who may be eligible for the PTC. As a result, the credit is likely not being redeemed by all eligible taxpayers. Section 135.030.3, RSMo, states, "... the department of revenue or any duly authorized employee or agent shall determine whether any taxpayer filing a report or return with the department of revenue who has not applied for the credit allowed pursuant to section 135.020 may qualify for the credit, and shall notify any qualified claimant of the claimant's potential eligibility, where the department determines such potential eligibility exists."

### Current methods to advertise the credit

The PTC program is currently advertised to the public through several different methods. Citizens can find information about the PTC program on their own through online searches of the DOR website, National Association of Realtor's website, or county assessors' websites. In the last three years, DOR personnel indicated the DOR has posted approximately 24 times on social media advertising the PTC, issued a press release each January to include information about the credit, annually attended the Missouri State Fair to discuss the PTC, and advertised the MO-PTC form on digital display boards in the DOR's walk-in offices. However, each of these advertisement methods requires the taxpayer to pursue information. In addition, the DOR

<sup>30</sup> Iowa Homestead Tax Credit, Iowa Disabled Veteran's Homestead Tax Credit, Iowa Elderly and Persons with Disabilities Credit and Rent Reimbursement, Tennessee Property Tax Relief Reimbursement, Kansas Homestead Refund Program, and Nebraska Homestead Exemption Program.

<sup>31</sup> Kentucky Homestead Exemption.

<sup>32</sup> Illinois Property Tax Credit and Kansas SAFESR Program.

<sup>33</sup> Illinois Property Tax Credit, Kansas Homestead Refund Program, Kansas SAFESR Program, and Nebraska Homestead Exemption Program.



## Property Tax Credit Management Advisory Report - State Auditor's Findings

provides general information about the PTC on MO-1040 tax forms, but not all eligible claimants are required to complete a MO-1040 form.

None of the DOR's efforts satisfy its statutory requirement to notify potentially eligible claimants of the PTC. The DOR is not sending a deliberate and direct notification to any one individual about potential eligibility, and is instead broadly notifying the public of the credit through indirect methods. In addition, the methods used by the DOR are primarily social media and more widely used by younger taxpayers rather than using media or locations that older taxpayers would be more likely to encounter.

Estimated additional eligible taxpayers

Upon our request, the DOR estimated the potential number of eligible PTC claimants<sup>34</sup> in Missouri for the year ended June 30, 2022. According to DOR personnel, an estimated total of 188,478 taxpayers may have been eligible for the credit in 2022, while 140,026 claims were approved for the credit during the same time period. Department personnel indicated they did not have a high degree of confidence in their estimate because a significant amount of the eligibility-related data is not statutorily required to be reported on individual tax returns.

## Recommendations

- 2.1 The General Assembly consider modifying statute to clarify the purpose of the program, and consider if indexing key eligibility thresholds to inflation would be more effective in fulfilling the program's intended purpose, or assess whether the program is accomplishing its intended goal or should be eliminated in whole or in part.
- 2.2 The DOR directly notify taxpayers it reasonably estimates are potentially eligible for the credit. If this is not practical, then the DOR should work with the Legislature to revise the DOR's responsibilities regarding notifying potentially eligible taxpayers.

## Auditee's Response

- 2.1 *Due to this recommendation being legislative in nature, no management response can be obtained. While the recommendation is not addressed to the DOR, department officials provided a response. That response is included in the Appendix.*
- 2.2 *The DOR did not disagree with the report's recommendations. The DOR's full response is included in the Appendix.*

---

<sup>34</sup> The estimated eligible taxpayers provided by the DOR included taxpayers who filed a Missouri individual income tax return during the fiscal year ended June 30, 2022. The DOR used taxpayer federal adjusted gross income, filing status, and indication of over 65 years of age or 100 percent disability status.



Property Tax Credit  
Management Advisory Report - State Auditor's Findings

---

### 3. Documents Not Retained In Accordance with State Law

There is a significant limitation with the DOR's document retrieval system, which does not allow the DOR to retain all documentation required by state law. In 4 of the 100 claims (4 percent) reviewed, the DOR could not provide any supporting documentation other than the DOR forms,<sup>35</sup> despite additional documents being submitted with the original return. For these 4 claims, 1 claim of \$694 was approved without a manual review, 1 claim of \$1,059 was approved after a manual review, and 2 claims were denied after a manual review. According to the DOR, these documents were submitted in a format through its online portal that does not allow the DOR to retrieve the documents. The DOR attempted to use an alternative method to obtain these documents, but was unsuccessful.

When a taxpayer submits files with a PTC claim via the online PTC portal, the taxpayer selects the format of the documentation. According to the DOR, its document retrieval system can only read and save attachments submitted as a portable document format (PDF) or tagged image file (TIF); all other file types are incompatible with the system. However, taxpayers are able to submit files in other formats, including joint photographic experts group (JPEG) files.

Because of this limitation, the DOR cannot always determine claimant eligibility during a manual review. According to Section 32.090, RSMo, "The department of revenue shall keep a record of each application or other document filed with it and each certificate or other official document issued by it." The DOR's applicable record retention schedule further specifies all records documenting individual income tax returns, including PTC claims, are to be retained for a total of 4 years before being destroyed.

### Recommendation

The DOR ensure the online PTC portal only allows documents in formats that can be properly retained. If this is not practical, then the DOR should work with Office of Administration Information Technology Services Division to expand the document retrieval system capabilities to accept common file types.

### Auditee's Response

*The DOR did not disagree with the report's recommendations. The DOR's full response is included in the Appendix.*

---

### 4. Significant Control Risk Identified

A total of 460 DOR employees have the authority to update or otherwise change the payee address within the RPS after a refund has been approved, but before the refund is disbursed. According to DOR personnel, no supervisory approval is necessary for such changes. During the year ended June 30, 2022, a total of 12,854 addresses were changed for PTC claims by a total of 147 DOR users. During our review, we noted 22 percent of the

---

<sup>35</sup> The only forms the DOR was able to produce were the MO-PTC and MO-CRP forms.



## Property Tax Credit Management Advisory Report - State Auditor's Findings

changes were completed manually by DOR users and 78 percent of the changes were electronically updated as a result of the National Change of Address Program or other returns being processed for the same payee. No instances of inappropriate address changes were noted by auditors.

According to the year ended June 30, 2022, Annual Comprehensive Financial Report (ACFR),<sup>36</sup> the DOR had 1,154 full time equivalent employees. Based on this information, approximately 40 percent of full-time DOR employees can change a payee address after the credit is approved. Failing to limit the number of employees with this access or establish adequate oversight of the mailing address changes increases the risk for a refund to be misappropriated if the payee address is changed to an inappropriate location.

The DOR uses RPS to track various details about PTC claims including the mailing address for refunds. The DOR indicated 10 job positions, ranging from Associate Research/Data Analyst to Division Director,<sup>37</sup> have access within the RPS to update an address for any type or return.

According to DOR personnel, permission to change a payee address in the RPS is based on an employee's position and job title. It is very common for taxpayers to move from one address to another multiple times; therefore, the DOR granted this permission to numerous individuals of varying job titles. When asked why there is no supervisory review or approval after an address is changed, DOR personnel indicated staff are trained to appropriately make the correct change to an address, and they trust the employees and their education. DOR personnel further indicated it would not be practical to verify every change based on the large quantity of addresses that require updating.

## Recommendation

The DOR evaluate who needs access to change the mailing address in the RPS and consider establishing oversight of the changes.

## Auditee's Response

*The DOR did not disagree with the report's recommendations. The DOR's full response is included in the Appendix.*

<sup>36</sup> Fiscal year 2022 ACFR, page 241, <<https://oa.mo.gov/accounting/reports/annual-reports/annual-comprehensive-financial-reports>>, accessed on August 9, 2024.

<sup>37</sup> Additional job positions include: Deputy Division Director, Assistant Deputy Division Director, Associate Customer Service Representative, Customer Service Representative, Lead Customer Service Representative, Customer Service Supervisor, Customer Service Manager, and Administrative Manager.



Property Tax Credit  
Management Advisory Report - State Auditor's Findings

## 5. Reported Redemption Amounts Understated

PTC program redemption amounts reported to the General Assembly for the year ended June 30, 2022, via the tax credit analysis form were understated by approximately \$1.3 million. Based on discussions with DOR personnel, the DOR has reported inaccurate PTC program redemptions to the General Assembly for multiple years, but personnel do not know exactly how long this has been happening or how inaccurate the data is. As a result, the General Assembly does not have complete and accurate information for use in budget decisions. During the year ended June 30, 2022, the DOR reported total PTC program redemptions of approximately \$81 million, so redemptions attributable to the program were understated by an estimated 1.6 percent.

State law<sup>38</sup> requires agencies administering tax credit programs to submit annual reductions in revenue collections for the fiscal year as a result of each deduction, exemption, credit, or other tax preference. The DOR prepared and presented the analysis to the General Assembly for fiscal year 2022, but inaccurately reported credits applied to taxes owed or credits applied to future estimated taxes.

When the claimant receives a property tax credit refund, the claimant can apply it to current taxes owed or to future estimated taxes. According to DOR, when DOR personnel prepare the annual tax credit analysis form for the PTC, personnel only report the fiscal year refunds based on refunds disbursed via check, which does not include tax credits applied to current taxes owed or to future estimated taxes. Based on the 2,136 claims applied to current year taxes owed in fiscal year 2022, and 158 claims applied to future estimated taxes, multiplied by the calendar year 2022 average \$587 benefit of all approved claims, an estimated total of \$1,346,578 was not reported on the tax credit analysis form for fiscal year 2022. A key component of the annual report is the cost/benefit analysis, which allows the General Assembly to ascertain the financial impacts of the specific credit. The cost/benefit analysis of the PTC program applies the total redemptions as the variable in the equation for direct fiscal cost, but because the total redemptions were understated, this analysis is also inaccurate.

Department personnel indicated they are aware current procedures do not include any tax credits applied to current year taxes or to future estimated taxes. Although the DOR knows credits redeemed to offset tax liabilities or carried forward to a future year are not reflected in the tax credit analysis, they stated they do not know if those amounts should be included in the report based on how the law is worded. Tax credit redemptions are used to estimate revenue of the general revenue fund. As the DOR does not include credits redeemed and carried forward to a future year, the revenue estimate for the state's budget for the general revenue fund is inaccurate. Per Section 33.282.2,

<sup>38</sup> Section 33.282, RSMo.



---

## Property Tax Credit Management Advisory Report - State Auditor's Findings

---

RSMo, "on or before October first of each year each state department authorized by law to offer deductions, exemptions, credits or other tax preferences shall submit to the budget director the estimated amount of such tax expenditures for the fiscal year beginning July first of the following year and a cost/benefit analysis of such tax expenditures for the preceding fiscal year."

DOR personnel further indicated the fiscal team members that obtain the data for the tax credit analysis form are new to their positions, and they have not yet analyzed alternative methods for the report that include offsets and carryforwards. Therefore, they continue to follow the same method the DOR has historically used, resulting in an inaccurate report.

Accurate and complete tax credit redemptions are a critical part of the information needed by the General Assembly to make informed budgeting decisions.

### Recommendation

The DOR establish procedures to ensure redemptions reported to the General Assembly include accurate redemptions of the preceding fiscal year.

### Auditee's Response

*The DOR did not disagree with the report's recommendations. The DOR's full response is included in the Appendix.*



Appendix  
Property Tax Credit  
Department of Revenue Responses to Audit Recommendations

MICHAEL L. PARSON  
GOVERNOR



WAYNE WALLINGFORD  
DIRECTOR OF REVENUE

MISSOURI DEPARTMENT OF REVENUE  
POST OFFICE BOX 311  
JEFFERSON CITY, MISSOURI 65105-0311  
PHONE: (573) 751-4450  
FAX: (573) 751-7150  
WEBSITE: [www.dor.mo.gov](http://www.dor.mo.gov)

October 3, 2024

Scott Fitzpatrick  
Missouri State Auditor  
Missouri State Auditor's Office  
PO Box 869  
Jefferson City, MO 65102

Dear Mr. Fitzpatrick:

The Department of Revenue acknowledges the recommendations in the Missouri State Auditor's report on Property Tax Credit.

**Recommendation 1.1** — Develop additional systematic functionality to identify incomplete documentation, claimant errors, and discrepancies between DOR forms to improve the accuracy of RPS eligibility and award determinations.

**DOR Response 1.1** — The Department will continue to work with our vendor for RPS to ensure property tax credits are processed accurately.

**Recommendation 1.2** — Develop additional training and guidance for manual reviewers and facilitate additional time for the manual review process to ensure claims reviewed are complete and accurate.

**DOR Response 1.2** — The Department will continue to provide training and guidance to our team members and complete quality assurance checks to ensure property tax credit claims are complete and accurate.

**Recommendation 2.1** — The General Assembly consider modifying statute to clarify the purpose of the program, and consider if indexing key eligibility thresholds to inflation would be more effective in fulfilling the program's intended purpose, or assess whether the program is accomplishing its intended goal or should be eliminated in whole or in part.





## Appendix

### Property Tax Credit

#### Department of Revenue Responses to Audit Recommendations

**DOR Response 2.1** — If the General Assembly passes legislation that requires action, the Department of Revenue will incorporate those provisions into our processes and comply with any state laws regarding this recommendation.

**Recommendation 2.2** — The DOR should directly notify taxpayers it reasonably estimates are potentially eligible for the credit but have not done so. If this is not practical, then the DOR should work with the Legislature to revise the DOR's responsibilities regarding notifying potentially eligible taxpayers.

**DOR Response 2.2** — The Department will continue to promote the property tax credit program to taxpayers and will notify taxpayers who are potentially eligible. In addition, if the General Assembly passes legislation that requires action, the Department of Revenue will incorporate those provisions into our processes and comply with any state laws regarding this recommendation.

**Recommendation 3** — The DOR ensure the online PTC portal only allows documents in formats that can be properly retained. If this is not practical, then the DOR should work with Office of Administration Information Technology Services Division to expand the document retrieval system capabilities to accept common file types.

**DOR Response 3** — The Department will work with the RPS vendor to limit the acceptable document type to portable document format (PDF) until Office of Administration Information Technology Services Division is able to expand the document retrieval system capabilities to accept additional file types.

**Recommendation 4** — The DOR evaluate who needs access to change the mailing address in the RPS and consider establishing oversight of the changes.

**DOR Response 4** — The Department has instituted additional measures to review payee address updates within RPS and will evaluate the user access requirements in Revenue Premier to ensure there is proper oversight.

**Recommendation 5** — The DOR establish procedures to ensure redemptions reported to the General Assembly include accurate redemptions of the preceding fiscal year.

**DOR Response 5** — The Department has evaluated the procedures for property tax credit redemptions reported to the General Assembly and will make necessary changes for future reporting.

In response to the Limitation Encountered bullet point on page 9 regarding access to DOR income tax records, the plain meaning of §32.057,4, RSMo. specifies that the SAO will have no greater access to income tax information than what specifically exists pursuant to the income tax laws of the State of Missouri. This has been the longstanding position of the Department through multiple State Auditor Office audits.



Appendix  
Property Tax Credit  
Department of Revenue Responses to Audit Recommendations

If you have any questions, please contact Joshua Shope at (573) 526-1207, or [Joshua.Shope@dor.mo.gov](mailto:Joshua.Shope@dor.mo.gov).

Sincerely,

Wayne Wallingford

JKS/

c:   Lynn Kempker           Cheryl Bosch           Cindy Doss  
      Daniel Follett       Dustin Birch



# Scott Fitzpatrick

---

Missouri State Auditor

Kingston K-14 School District

Report No. 2024-090

October 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Kingston K-14 School District

Payroll Controls and Employee Stipends	District controls and procedures over payroll and employee stipends need improvement. The district has not adequately segregated payroll duties and no one performs an independent or supervisory review of detailed payroll records. The district did not always ensure pay rates were accurate and adequately supported with at least 1 employee receiving more pay than authorized and others receiving salaries that could not be supported. The district paid \$500 stipends, totaling \$68,500, to all full-time employees that were not allowable by district policies, were insufficiently supported, and unreasonable. The Board also violated the Missouri Constitution by paying retroactive extra-duty stipends for 13 employees totaling \$2,600.
General Obligation Bonds	The district issued General Obligation bonds using a negotiated sale rather than a competitive sale process, did not solicit proposals for underwriting services, and received financial advisory services from the underwriter. Bonds totaling \$3.35 million for the construction of a new high school gymnasium and other repairs and improvements to existing facilities were sold in a private sale without advertisement and the district's bond underwriter received fees for the bond issuance totaling approximately \$44,000.
Receipting and Depositing Procedures	District staff did not always prepare transmittal forms for student activity receipts in accordance with district procedures, or promptly record and deposit receipts for student activities and district operations. For the year ended June 30, 2023, the district collected approximately \$140,000 in student activity receipts. The failure to timely record, transmit, and deposit money and properly perform and document verification procedures increases the risk of loss, theft, or misuse of funds. District personnel do not issue tickets to attendees and/or keep a tally sheet for athletic and school event attendance. Without some method of determining attendance, there is no way for district personnel to reconcile collections to deposits and ensure all receipts are deposited. The district collected approximately \$5,800 in admissions fees for athletic and school events for the 2022-2023 school year.
Expenditure Procedures	The Board did not review and approve some expenditures. A test of 40 expenditures totaling approximately \$1 million found 2 expenditures for which Board approval was not documented and the expenditures were not included in the monthly check listing provided to the Board for review. A review of the district's 17 active Walmart purchasing cards found 5 were held by former employees, although no activity was recorded on the cards for the year ended June 30, 2023. The district does not have written policies on employer-provided gifts and spent \$3,625 in November 2022 on \$25 gift cards for each of the 145 district employees that may not have been a prudent, reasonable, or necessary use of district funds.
Budgets	The district did not prepare complete and timely annual district budgets for the fiscal years ended June 30, 2023, and 2024. For both budget years, in June, the Board adopted the actual revenues and expenditures from the prior year as the budgeted revenues and expenditures for the current fiscal year.

The adopted budgets lacked many of the required elements for a complete budget, such as beginning and estimated ending fund balances, actual revenues and expenditures for the preceding two fiscal years, debt balances, and a budget message.

Sunshine Law	The Board did not always comply with the Sunshine Law or sufficiently document discussions to demonstrate Sunshine Law compliance. The Board did not document, in open meeting minutes, the specific reasons or sections of law allowing the meetings to be closed for any of the 27 closed meetings held from July 1, 2022, to December 31, 2023. Additionally, the notices and agendas for 2 of the meetings did not include the specific section of law allowing the closed meeting, but only indicated the meeting would be closed for personnel and student issues. The Board discussed and voted on some items in closed meetings that were not allowable under the Sunshine Law. Some closed meeting minutes did not include sufficient detail to ensure topics discussed were allowable and included little or no description of the topics discussed.
Attendance Data Changes	The Board has not developed procedures to limit the time period when attendance changes can be made, and district officials independent of the attendance entry and change process do not review changes made to attendance records.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Kingston K-14 School District

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	1. Payroll Controls and Employee Stipends .....4 2. General Obligation Bonds .....8 3. Receipting and Depositing Procedures.....10 4. Expenditure Procedures.....11 5. Budgets.....13 6. Sunshine Law .....14 7. Attendance Data Changes .....15
---	--

---

Organization and Statistical Information	17
---	----

---



## **SCOTT FITZPATRICK**

MISSOURI STATE AUDITOR

Board of Education  
Kingston K-14 School District

The State Auditor was petitioned under Section 29.230, RSMo, to audit the Kingston K-14 School District. We have audited certain operations of the district in fulfillment of our duties. The district engaged Catlett & Associates, Certified Public Accountants (CPAs), to audit the district's financial statements for the year ended June 30, 2023. To minimize duplication of effort, we reviewed the CPA firm's audit report. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2023. The objectives of our audit were to:

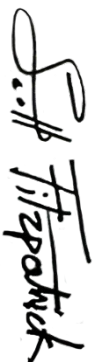
1. Evaluate the district's internal controls over significant management and financial functions.
2. Evaluate the district's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the district's management and the Department of Elementary and Secondary Education and was not subjected to the procedures applied in our audit of the district.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Kingston K-14 School District.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large initial "S" and a long horizontal stroke extending to the right.

Scott Fitzpatrick  
State Auditor



---

# Kingston K-14 School District

## Management Advisory Report

### State Auditor's Findings

---

#### **1. Payroll Controls and Employee Stipends**

District controls and procedures over payroll and employee stipends need improvement. During the year ended June 30, 2023, the district incurred payroll and stipend expenditures totaling approximately \$6 million and employee fringe benefit expenditures totaling approximately \$1.7 million.

##### **1.1 Segregation of duties**

The district has not adequately segregated payroll duties and no one performs an independent or supervisory review of detailed payroll records. The Payroll Clerk is responsible for entering approved pay rates, maintaining personnel records, preparing payroll and fringe benefit expenditures, and setting up the automatic withdrawal of payroll expenditures from the district's bank account. There is no independent review of payroll transactions and/or related reports to ensure the transactions are accurate, appropriate, and processed timely. The Superintendent indicated staffing levels preclude additional segregation, and district policies require employees to verify the accuracy of their salary schedule placement, compensation rate, and paycheck, and to notify the district upon receiving an inaccurate payment. However, as noted in section 1.2, these efforts were insufficient to detect payment errors.

Proper segregation of duties is necessary to ensure payroll transactions are appropriate and accounted for properly. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed payroll records are essential.

##### **1.2 Employee pay rates**

The district did not always ensure pay rates were accurate and adequately supported. From the 186 employees receiving payments during the 2022-2023 school year, we judgmentally selected 42 employees to review personnel files and related payroll expenditures and noted the following concerns:

- The district paid 1 employee at rates that exceeded the amount authorized by the employee's contract. This resulted in paying the employee \$59,200, or \$533 more than the \$58,667 allowed by the contract for the year ended June 30, 2023. After we brought this to the attention of the district, district officials determined the Payroll Clerk had incorrectly entered the employee's annual salary amount into the payroll system, which caused the system-calculated monthly pay rate to be incorrect.
- The district had no employment application or other documentation to support the years of service used in 1 employee's placement on the district's salary schedule. Beginning in the 2023-2024 school year, the district hired the employee as a full-time bus driver and set his salary at the rate of \$82.39 per day, which was the highest rate on the district's salary schedule and applied to employees with 30 or more years of service. The employee only began employment with the district in 2021.



---

Kingston K-14 School District  
Management Advisory Report - State Auditor's Findings

---

The employee is the Superintendent's husband and the Superintendent indicated he had worked at another school district for more than 30 years and she authorized the salary based on that other service. However, there was no documentation to support this. If the employee's salary was based on the district's documentation of school employment, the employee would have been entitled to only \$75.64 per day.

District policy GDBA indicates, "the district will recognize similar, previous experience of an employee when placing that employee on the salary schedule" and requires the employee to fully apprise the district of his/her relevant background upon employment.

- The salary for 1 employee could not be traced to district salary schedules and the district maintained no other documentation to support the employee's salary. The May 2022 Board meeting minutes indicate the Board approved hiring the employee for the 2022-2023 school year as a classified (non-certified) foreign language instructor. The employee's personnel file indicated the person was previously employed by the district as a substitute teacher and paraprofessional and gave no information about the decision to hire her to teach or the pay rate.

The Payroll Clerk indicated the district promoted the employee to teacher to fill a vacancy, and since the district's salary schedule for teachers does not apply to non-certified teachers, the district set the employee's salary at the minimum teacher's salary allowed by state law.<sup>1</sup> Neither this decision nor the Board's approval was documented. Board policy GDBA requires non-certified professional staff be paid in accordance with the salary schedule or receive the amount of compensation approved by the Board.

- A teacher who was also a substitute bus driver received an increase in his daily bus driver rate from \$85 to \$100 that was not supported by the Board approved salary schedule or any other documented Board approval. The Payroll Clerk indicated the Board approved the increased rate in November 2022 for teachers who also serve as substitute bus drivers. However, the Board meeting minutes do not mention this rate increase.

To ensure employees are compensated fairly, payroll expenditures must be accurate, properly supported, and in accordance with employment contracts and/or the Board-approved salary pay schedules. The payroll process is not adequately segregated or reviewed, as discussed in section 1.1. Segregation

---

<sup>1</sup> Section 163.172, RSMo, requires minimum teacher salaries to be \$25,000 per year, while the minimum salary in the Board-approved salary schedule for certified teachers was \$38,000 for 2022-2023 school year.



## Kingston K-14 School District Management Advisory Report - State Auditor's Findings

or review of the payroll process may have prevented or detected some or all of the errors noted.

### 1.3 Mental health stipends

The district paid \$500 stipends to all full-time employees that were not allowable by district policies, were insufficiently supported, and unreasonable. The stipends, totaling \$68,500, were approved by the Board and paid to employees in December 2022.

The Superintendent indicated the stipends were to express appreciation to districts employees for their dedication to the district and its students. An email from the Superintendent to employees announcing the stipend indicated they were required to be connected to professional or personal growth and provided links to 8 online articles and videos intended to be useful to the employees in coping with stress and other mental health issues. The email indicated employees need only complete a 2-question form to receive the stipend. The Superintendent indicated the employees were expected to access the resources and complete the form on their own time. The district maintained no documentation supporting the stipend amount, any evaluation of its reasonableness, or the amount of time employees were expected to spend accessing the resources and completing the form. The Superintendent indicated other school districts provided stipends for similar amounts and purposes, and the Board and Superintendent believed the total stipend amounts were affordable for the district.

District policies do not provide for such extra duty compensation. District policy indicates, "All staff members are expected to perform reasonable duties over and above their regular responsibilities when the district determines that such additional work is necessary to supervise students, monitor an event, assist in an emergency situation or otherwise further the district's education mission. . ." and ". . . If the Board decides to compensate employees for occasional or sporadic extra duties, such as taking tickets at events, the superintendent or designee will annually recruit current employees who are interested in earning additional compensation for these duties. The Board will approve the list of interested employees and will set compensation for the duties. . ." Additionally, district policies on professional development generally provide for leave time for employees for professional development activities and do not address additional compensation for those activities.

To ensure employee stipends are reasonable and proper, stipends need to be consistent with district policies and appropriate documentation needs to be maintained to support the stipend amounts.

### 1.4 Retroactive stipend increases

The Board paid retroactive extra-duty stipends in violation of the Missouri Constitution.



## Kingston K-14 School District Management Advisory Report - State Auditor's Findings

In December 2022, the Board approved 10 percent increases to the extra-duty stipend amounts for 13 athletic coaches and band and choir directors who were involved in the activity for more than one year. The Board agreed to pay the increase retroactively to the beginning of the fiscal year. The district increased the January 2023 stipend payments to reflect the additional amounts due for the previous 6 monthly payments. The retroactive adjustments totaled approximately \$2,600 for all employees. The Superintendent indicated the Athletic Director expressed concerns that the extra-duty amounts had not increased in many years and were small relative to similar-sized school districts, and the Board determined the district could afford to make the increases retroactive to the beginning of the school year.

The district did not document its reasoning for applying mid-year stipend increases retroactively or any additional work performed. Payments for services previously rendered are in violation of Article III, Section 39(3), Missouri Constitution, and contrary to Attorney General's Opinion 72-1955 (June 14, 1955), which states, ". . . a government agency which derives its power and authority from the Constitution and laws of this state would be prohibited from granting extra compensation in the form of bonuses to public officers or servants after the service has been rendered."

## Recommendations

The Board of Education:

- 1.1 Segregate payroll duties or ensure documented supervisory reviews of detailed payroll records are performed.
- 1.2 Provide additional oversight and approval regarding compensation decisions and ensure all payments to employees are accurate and have adequate supporting documentation.
- 1.3 Reconsider the necessity of stipends for all employees and if such stipends are continued, maintain documentation to justify the determination and reasonableness of the amounts paid.
- 1.4 Comply with the Missouri Constitution and maintain documentation justifying the propriety of retroactive stipend adjustments or prohibit such adjustments in the future.

## Auditee's Response

- 1.1 *The district is exploring redistribution of duties amongst district personnel that would allow for further segregation of payroll duties. In the meantime, supervisory reviews of monthly payroll records will be implemented.*
- 1.2 *This matter is resolved. An onboarding process and standard operating procedure have been developed that include documentation of employment verification and final approval of the*



## Kingston K-14 School District Management Advisory Report - State Auditor's Findings

*Superintendent for placement on salary/wage schedules. Additionally, salary schedules are updated to be comprehensive of miscellaneous circumstances such as teachers driving buses as extra duty and contracted classified staff serving as long-term substitute lead teachers for the school year.*

- 1.3 *This matter is resolved. Any future stipends for staff will require a specific amount of extra duty time to be spent on training activities, with documentation of attendance and completion of that time compiled and reviewed by payroll personnel with additional final supervisory review and approval.*
- 1.4 *This matter is resolved. No retroactive stipend adjustments will be paid in the future. Any new rate of pay will only go into effect from the date of Board approval. Retroactive payments will only be made in the case of an error in placement or amount according to current Board approved pay scales.*

## 2. General Obligation Bonds

The district issued General Obligation (GO) bonds using a negotiated sale rather than a competitive sale process, did not solicit proposals for underwriting services, and received financial advisory services from the underwriter. The district issued GO bonds in August 2022 totaling \$3.35 million for the construction of a new high school gymnasium and other repairs and improvements to existing facilities. The bonds were sold in a private sale without advertisement. The district's bond underwriter received fees for the bond issuance totaling approximately \$44,000.

The Superintendent indicated the district did not use a competitive sale because the district wanted to ensure local banks received an opportunity to participate in the financing, and the district did not bid for underwriting services because the district has been satisfied with the services from the underwriter in previous district issuances. Additionally, the Superintendent indicated she and the Board believed the services provided by the underwriter did not also include financial advisory services. However, the district did not employ a financial advisor, and in a March 2024 email to the Superintendent, the underwriter described various financial advisory services he provided to the Board including ". . . providing annual reviews of revenue projections, tax rate calculations, sample amortization schedules, and interest rate implications to put the district in the best possible position for future financings. . . ." and providing ". . . a comparison of interest rates which allowed the Board to compare the interest rates and call feature of the district's financing to other similar financings currently in the municipal bond market. . . ."

While Missouri law does not require competitive sales of these types of financing instruments or competition in selecting bond underwriters,



## Kingston K-14 School District Management Advisory Report - State Auditor's Findings

competitive sales may result in lower interest costs for the district. Furthermore, competition in selecting bond underwriters is important to ensure services are obtained from the best qualified providers at a fair price.

The Government Finance Officers Association (GFOA) indicates that issuers should sell their debt using a method of sale (competitive sale or negotiated sale) that is most likely to achieve the lowest cost of borrowing, and recommends issuers select a method of sale based on a thorough analysis of the relevant rating, security, structure, and other factors pertaining to the bond issue,<sup>2</sup> and if the issuer lacks sufficient in-house expertise and access to current bond market information, the analysis and selection should be undertaken with the advice of a financial advisor chosen through a competitive process.<sup>3</sup> The GFOA also indicates the presence of the following factors may favor the use of a competitive sale: the rating of the bonds is single-A or higher; the bonds are general obligation bonds; the bonds do not include new financing features requiring explanation to the bond market; and the issuer is well-known and regularly in the market, but infrequent issuers meeting the 3 previous factors may also successfully issue debt through a competitive sale.<sup>4</sup> Based on the bond indentures, the district's issuance met the first 3 factors cited by the GFOA. Additionally, the GFOA recommends if the issuer determines that a negotiated sale is more likely to result in the lowest cost of borrowing, the issuer should select the underwriter through a formal request for proposals process.<sup>5</sup>

The Municipal Securities Rulemaking Board (MSRB)<sup>6</sup> Rule G-23 clarifies the financial advisor has a fiduciary responsibility to the governmental entity (issuer) and cannot act as both financial advisor and underwriter on the same bond issue.

## Recommendation

The Board of Education consider open competition in future bonds sales, discontinue using an underwriter who also acts in a dual capacity as financial

<sup>2</sup> Government Finance Officers Association, *Selecting and Managing the Method of Sale of Bonds*, March 5, 2021, <<https://www.gfoa.org/materials/selecting-and-managing-the-method-of-sale-of-bonds>>, access June 13, 2024.

<sup>3</sup> Government Finance Officers Association, *Selecting and Managing Municipal Advisors*, February 28, 2014, <<https://www.gfoa.org/materials/selecting-and-managing-municipal-advisors>>, accessed June 13, 2024.

<sup>4</sup> Government Finance Officers Association, *Selecting and Managing the Method of Sale of Bonds*.

<sup>5</sup> Government Finance Officers Association, *Selecting and Managing Underwriters for Negotiated Bond Sales*, February 28, 2014, <<https://www.gfoa.org/materials/selecting-and-managing-underwriters-for-negotiated>>, accessed June 13, 2024.

<sup>6</sup> The MSRB is the regulatory agency that oversees firms involved in underwriting municipal bonds and providing financial advice, and has issued various rules addressing the activities and roles of financial advisors and underwriters.



Kingston K-14 School District  
Management Advisory Report - State Auditor's Findings

advisor, and procure underwriter services and financial advisor services through a competitive process.

## Auditee's Response

*This matter is resolved. All future bond sales and procurement of financial advisor services and bond underwriting services will be bid competitively. Bond underwriting services and financial advisory services will be procured from separate entities.*

### 3. Receipting and Depositing Procedures

District receipting and depositing procedures need improvement. During the year ended June 30, 2023, district receipts totaled approximately \$13.6 million, including approximately \$140,000 in student activity receipts.

#### 3.1 Receipting, transmitting, and depositing

District staff did not always prepare transmittal forms for student activity receipts in accordance with district procedures, or promptly record and deposit receipts for student activities and district operations. District procedures require the activity sponsors to count activity receipts; record the total collected on a transmittal form; prepare the bank deposit slip; and remit the form, slip, and money to the business office by the following day. Personnel in the business office count the receipts and reconcile them to the amounts on the transmittal form and deposit slip before deposit. For district operations receipts, the money is received and recorded by the business office directly.

We reviewed receipt and deposit records for the 2-week period ending February 23, 2023, including 22 activity transmittals and 10 operations receipts totaling \$66,255 and noted the following concerns:

- For 2 of 22 activity transmittals tested, totaling \$1,176, the district could not locate transmittal forms, and for 3 of the 22 transmittals, totaling \$7,932, the forms lacked the business office count and personnel initials. Current district officials could not explain the omissions.
- For 4 of 22 activity transmittals tested, with amounts ranging from \$120 to \$567, and for 3 of 10 operations receipts tested, with amounts ranging from \$906 to \$39,943, the district deposited the money more than 1 week after receipt. Additionally, for 10 of the 22 activity transmittals, with amounts ranging from \$120 to \$7,164, the district recorded the money in the district's accounting system more than 1 week after the transmittal dates. District officials indicated snow days or scheduling conflicts may have contributed to the processing delays.

To properly account for all receipts and ensure money is properly accounted for and deposited, compliance with district procedures for the transmittal of student activity receipts is needed. The failure to timely record, transmit, and



## Kingston K-14 School District Management Advisory Report - State Auditor's Findings

deposit money and properly perform and document verification procedures increases the risk of loss, theft, or misuse of funds.

### 3.2 Event sales

District personnel do not issue tickets to attendees and/or keep a tally sheet for athletic and school event attendance. Without some method of determining attendance, there is no way for district personnel to reconcile collections to deposits and ensure all receipts are deposited. The Superintendent indicated the district has considered this issue, but has not determined the appropriate changes needed. The district collected approximately \$5,800 in admissions fees for athletic and school events for the 2022-2023 school year.

Issuing tickets or maintaining a tally sheet to account for attendees and reconciling that information to the money collected is necessary to properly account for event receipts and the amounts deposited.

## Recommendations

The Board of Education:

- 3.1 Ensure receipts are promptly recorded and deposited and transmittal forms are properly completed and verified.
- 3.2 Ensure receipts deposited for all events are reconciled to paid attendance.

## Auditee's Response

- 3.1 *The district is reviewing our procedures for receipts and deposits in both operations and activities accounts, and will update these procedures to include timeliness and verification procedures that must be adhered to.*
- 3.2 *A process will be implemented for all activities that includes recordkeeping of paid and non-paid attendees (example: those with a pass or employees with a badge) and a reconciliation with the event's receipts. This reconciliation shall be signed off by staff working the gate and the Athletic Director.*

## 4. Expenditure Procedures

District expenditure procedures need improvement. During the year ended June 30, 2023, the district incurred non-payroll expenditures totaling approximately \$3.9 million.

### 4.1 Board approval

The Board did not review and approve some expenditures. We judgmentally selected 40 expenditures totaling approximately \$1 million to test and noted 2 expenditures (including an expenditure for employee gift cards noted in section 4.3) for which Board approval was not documented and the expenditures were not included in the monthly check listing provided to the Board for review. According to a district official, the expenditures were paid





## Kingston K-14 School District Management Advisory Report - State Auditor's Findings

immediately upon purchase and excluded from the listing provided to the Board because the items were already paid.

District policy DK requires the superintendent or designee to prepare and present to the Board each month a list of bills for approval. To reduce the risk of loss, theft, or misuse of funds, and ensure all transactions are accounted for properly and assets are adequately safeguarded, adequate controls, including Board review and approval of all expenditures, are necessary.

### 4.2 Purchasing cards

The district does not periodically review cardholder assignments for the district's Walmart purchasing cards and does not ensure former employees return cards upon termination of employment. Walmart purchasing card expenditures totaled approximately \$27,000 during the year ended June 30, 2023. Upon our request, district officials prepared a list of the cards assigned to various district personnel. The list indicated 17 cards were active, but only 12 cards were assigned and accounted for. District officials indicated the remaining 5 cards had not been returned by former employees and they were unaware the 5 cards remained active. They immediately deactivated the cards after our inquiries. According to district records, there was no activity on the 5 cards during the year ended June 30, 2023.

Failure to adequately account for active purchasing cards and not requiring employees to return cards at the end of employment could result in loss, theft, and misuse going undetected. District Policy DJF-1 requires employees to return cards upon termination of employment.

### 4.3 Employee gifts

The district does not have written policies on employer-provided gifts and spent \$3,625 in November 2022 on \$25 gift cards for each of the 145 district employees that may not have been a prudent, reasonable, or necessary use of district funds. According to the Superintendent, the gift card purchases were for employee appreciation at Thanksgiving.

The district has not established guidance or policies about gift purchases. Such guidance or policies can have various provisions. For example, the State of Missouri's agency provided gift and award policy allows for retirement, service, and other recognition award gifts that are reasonable and primarily represent a token of recognition and not a reward with a cash equivalent, such as a gift card, or a reward of substantial monetary value.

District residents have placed a fiduciary trust in their public officials to spend district funds in a prudent and necessary manner. Established policies on district-provided gifts would provide employees necessary guidance and better transparency for citizens about the use of public funds. Additionally, Article VI, Sections 23 and 25, of the Missouri Constitution prevent political subdivisions from granting public money to any private individual, except as otherwise provided by law.



Kingston K-14 School District  
Management Advisory Report - State Auditor's Findings

---

## Recommendations

The Board of Education:

- 4.1 Develop procedures to ensure all expenditures are reviewed and approved by the Board, and the approval is documented.
- 4.2 Account for active purchasing cards, cancel any cards that are determined unnecessary, and ensure terminated employees return cards as required by Board policy.
- 4.3 Ensure all expenditures are a necessary and prudent use of district funds. In addition, the Board should establish policies regarding gift purchases, if such purchases are considered necessary.

## Auditee's Response

- 4.1 *This matter is resolved. Beginning in July 2024, all expenditures from the date of the previous Board meeting are being provided for Board consent at each regular monthly Board meeting, including amounts already paid with administrative approval as allowed by Board policy. These financial documents are uploaded and available for public view on our BoardDocs site, accessible through the district's website.*
- 4.2 *This matter is resolved. The Board approved all district purchase cardholders and spending limits in open session on July 25, 2024. This list will be reviewed annually by the Superintendent and brought to the Board annually for approval, and terminated employees will be required to return cards.*
- 4.3 *The Superintendent will work with Missouri School Boards' Association to explore development of a policy on gift cards and employee gifts to recommend to the Board by December 2024.*

---

## 5. Budgets

The district did not prepare complete and timely annual district budgets for the fiscal years ended June 30, 2023, and 2024. For both budget years, in June, the Board adopted the actual revenues and expenditures from the prior fiscal year as the budgeted revenues and expenditures for the current fiscal year. The adopted budgets lacked many of the required elements for a complete budget, such as beginning and estimated ending fund balances, actual revenues and expenditures for the preceding two fiscal years, debt balances, and a budget message.

Subsequently, in February of both years, 7 months after the start of the district's fiscal year, the Superintendent prepared, and the Board approved, a new budget containing revised budgeted revenue and expenditure amounts and the other budget elements missing from the initial budgets. According to the Superintendent, the district has used this budget practice for several years



## Kingston K-14 School District Management Advisory Report - State Auditor's Findings

and the Board has not considered changes to this practice. She also indicated other work priorities prevented her from preparing a complete budget sooner.

Section 67.010, RSMo, requires the budget present a complete financial plan for the ensuing budget year and sets specific guidelines for the information to be included in the budget.

A complete, timely, and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of district operations. It also assists in setting tax levies and employee salaries and stipends, and informing the public about district operations and current finances. Realistic projections of the district's revenues and expenditures are essential for the efficient management of finances and for communicating accurate financial data to district residents. Adopting an initial budget based on the prior year's actual revenues and expenditures is misleading to the public and prevents an accurate estimate of the district's financial condition.

### Recommendation

The Board of Education develop procedures for the timely adoption of complete budgets that reflect realistic estimates for the ensuing year's activities.

### Auditee's Response

*A comprehensive and coherent annual budgeting process is currently under development by the Superintendent and will be implemented this school year. This process will include short-term and long-term planning and a calendar to streamline the timeline. The budgets will include all statutory requirements and will be used to drive decisions.*

## 6. Sunshine Law

The Board did not always comply with the Sunshine Law or sufficiently document discussions to demonstrate Sunshine Law compliance.

### Reasons for closed meetings

The Board did not document, in open meeting minutes, the specific reasons or sections of law allowing the meetings to be closed for any of the 27 closed meetings held from July 1, 2022, to December 31, 2023. Additionally, the notices and agendas for 2 of the meetings did not include the specific section of law allowing the closed meeting, but only indicated the meeting would be closed for personnel and student issues.

### Allowable topics

The Board discussed and voted on some items in closed meetings that were not allowable under the Sunshine Law. For example, in one closed session meeting the Board discussed the preparation for electric buses, issues surrounding the safety of the parking lot entrance, and an update on an employee daycare facility. In another closed meeting, the Board voted to increase the money allotted for food and lodging for employees attending conferences.



Kingston K-14 School District  
Management Advisory Report - State Auditor's Findings

---

Insufficient detail

Some closed meeting minutes did not include sufficient detail to ensure topics discussed were allowable and included little or no description of the topics discussed. For example, the minutes for one closed meeting contained no indication of the discussions, and the minutes for another closed meeting indicated: "Several items for discussion were presented. No decisions made. Discussions were held."

Conclusion

Missouri's Sunshine Law, Chapter 610, RSMo, provides for transparency and openness of government. Section 610.020.7, RSMo, requires minutes of meetings be maintained as a record of business conducted and to provide an official record of Board actions. The minutes need to provide sufficient details of discussions to demonstrate compliance with statutory provisions and support important decisions made. Section 610.021, RSMo, lists the topics that may be discussed in closed meetings. Section 610.022, RSMo, provides that a meeting may be closed only by making specific reference to the specific section of law allowed for closing the meeting and that must be announced publicly at the open session and entered into the minutes. The Superintendent indicated the Board is generally aware of the Sunshine Law, but sometimes made mistakes in its efforts to comply with the requirements of the law.

Recommendation

The Board of Education ensure specific reasons for closing a meeting are documented in the open minutes and only topics allowed by state law are discussed in closed meetings. In addition, the Board should ensure meeting minutes are complete, accurate, and sufficiently detailed.

Auditee's Response

*This matter is resolved. Board members have attended training to increase their understanding of the Sunshine Law and Board meeting procedures, and the Board will also send at least one member for parliamentary training annually. The Superintendent's secretary has begun attending meetings to assist the Board Secretary in keeping accurate and detailed minutes. Motions to move to closed session will include the statutory reason for doing so.*

---

**7. Attendance Data  
Changes**

The Board has not developed procedures to limit the time period when attendance changes can be made, and district officials independent of the attendance entry and change process do not review changes made to attendance records.

District procedures require recording of daily student attendance in the attendance system by each teacher or by a substitute teacher when a teacher is absent. Each school's principal and attendance secretary runs a report to ensure all attendance has been entered. Changes after the current day can be made anytime for the current school year by the principal or attendance secretary. Although documentation is maintained to support changes made, it is not reviewed by independent or supervisory district officials. Instead, the Superintendent indicated each school principal and attendance secretary quarterly audit the attendance data for their school and these individuals also



---

Kingston K-14 School District  
Management Advisory Report - State Auditor's Findings

---

review overall attendance for patterns and irregularities for their school. The Superintendent believes these procedures are sufficient to ensure accurate attendance data.

Correcting attendance data is necessary to ensure accuracy in the reporting process and any changes must be made before attendance can be certified to the Department of Elementary and Secondary Education (DESE). However, without limiting the time frame during which attendance system changes can be made or having independent or supervisory personnel review changes made, attendance data is subject to erroneous changes that may affect attendance reports to the DESE.

## Recommendation

The Board of Education implement additional controls and procedures to ensure student attendance data is accurately recorded and reported, including restricting the time frame during which changes can be made. The Board should also require documentation of changes made to attendance data be reviewed for accuracy by independent or supervisory personnel.

## Auditee's Response

*This matter is resolved. An attendance review process has been developed that includes review by the building administrator and central office administration. Corrections to attendance data will be allowed for 30 days beyond the end of each quarter, with no additional changes allowed after that deadline.*

---

# Kingston K-14 School District

## Organization and Statistical Information

---

The Kingston K-14 School District is located in the eastern part of Missouri, covering parts of Washington and Jefferson counties.

The district operates a high school (grades 9-12), a junior high school (grades 6-8), an elementary school (grades 3-5), and a primary school (grades PreK-2). Enrollment was 823 for the 2022-2023 school year. The district employed 151 full- and part-time employees, at June 30, 2023.

The Kingston K-14 School District has been classified under the Missouri School Improvement Program as "Accredited" by the Missouri Department of Elementary and Secondary Education.

### Board of Education

An elected board acts as the policy-making body for the district's operations. The board's seven members serve 3-year terms without compensation. Members of the board at June 30, 2023, were

Bonnie Daugherty, President  
Kevin Missey, Vice President  
Josh Barton, Member  
Brenda Horton, Member  
William Sampson, Member  
Katie Pyatt, Member  
Jordan Kincaid, Member

### Superintendent

The district's superintendent at June 30, 2023, was Dr. Lee Ann Wallace and her annual compensation was \$153,575. The superintendent's compensation is established by the school board.

### Salary Averages - Administrators and Teachers

Average salaries for district administrators and teachers for each of the 5 fiscal years through the year ended June 30, 2023, were as follows:

Year Ended June 30,	Average Annual Salaries			
	Administrators			Teachers
	Central Office	Building	All	
2019	N/A <sup>1</sup>	N/A <sup>1</sup>	\$ 83,710	\$ 42,279
2020	N/A <sup>1</sup>	N/A <sup>1</sup>	86,500	45,181
2021	\$ 106,889	\$ 76,849	86,092	45,641
2022	104,847	78,445	88,981	45,455
2023	109,259	77,442	89,012	45,834

<sup>1</sup> Data separating the salaries for administrators at the buildings and at the central office was not available and those salaries were combined for 2019 and 2020.

Source: Missouri Comprehensive Data System, <<https://apps.dese.mo.gov/MCDS/Home.aspx>>, accessed May 16, 2024.

### Financial Activity

A summary of the district's financial activity obtained from the district's audited financial statements for the year ended June 30, 2023, follows.



Kingston K-14 School District  
Organization and Statistical Information

**Kingston K-14 School District**  
**Statement of Receipts, Disbursements and Changes in Fund Balance – Modified Cash Basis**  
**All Governmental Funds**  
**Year Ended June 30, 2023**

	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>Total</b>
<b>CASH RECEIPTS</b>					
Local	\$ 1,991,613	\$ 807,454	\$ 414,394	\$ 356,186	\$ 3,569,647
County	547,331	13,633	181,023	-	741,987
State	1,602,068	3,949,621	-	150,000	5,701,689
Federal	1,666,401	797,416	-	998,619	3,462,436
Other	173,752	-	-	-	173,752
<b>TOTAL CASH RECEIPTS</b>	<b>5,981,165</b>	<b>5,568,124</b>	<b>595,417</b>	<b>1,504,805</b>	<b>13,649,511</b>
<b>CASH DISBURSEMENTS</b>					
Current					
Instruction	789,117	4,139,537	-	16,000	4,944,654
Attendance and social work services	544	23,606	-	-	24,150
Guidance	52,489	201,488	-	-	253,977
Health services	362,825	-	-	-	362,825
Improvement of instruction	47,476	60,696	-	-	108,172
Professional development	44,329	8,609	-	-	52,938
Media services	1,771	113,688	-	-	115,459
Board of Education services	56,792	-	-	-	56,792
Executive administration	478,246	440,501	-	5,101	923,848
Building level administration	148,234	475,366	-	-	623,600
Business, fiscal, internal services	6,478	-	-	-	6,478
Operation of plant	865,882	-	-	30,926	896,808
Security services	52,402	-	-	6,000	58,402
Pupil transportation	524,361	37,366	-	32,763	594,490
Food service	594,014	-	-	160,370	754,384
Central office support services	56,302	-	-	-	56,302
Community services	147,794	48,469	-	2,953	199,216
Capital outlay	-	-	-	1,196,293	1,196,293
Debt service					
Principal	-	-	200,000	34,189	234,189
Interest and other charges	-	-	140,589	16,645	157,234
<b>TOTAL CASH DISBURSEMENTS</b>	<b>4,229,056</b>	<b>5,549,326</b>	<b>340,589</b>	<b>1,501,240</b>	<b>11,620,211</b>
Cash receipts in excess of (less than) cash disbursements	1,752,109	18,798	254,828	3,565	2,029,300
<b>OTHER FINANCING SOURCES (USES)</b>					
Construction bond proceeds	-	-	-	3,350,000	3,350,000
Proceeds from sale of assets	5,094	-	-	12,000	17,094
Net insurance recovery	-	-	-	12,154	12,154
Transfers	(151,179)	103,911	-	47,268	-
Fund balance, beginning of year	6,690,661	-	398,105	777,943	7,866,709
Fund balance, end of year	\$ 8,296,685	\$ 122,709	\$ 652,933	\$ 4,202,930	\$13,275,257

The notes to the financial statements are an integral part of this statement.



# Scott Fitzpatrick

---

## Missouri State Auditor

DEPARTMENT OF COMMERCE AND INSURANCE

Insurance

Report No. 2024-089

October 2024

[auditor.mo.gov](https://auditor.mo.gov)





# CITIZENS SUMMARY

## Findings in the audit of the Department of Commerce and Insurance - Insurance

Background	The Department of Commerce and Insurance - Insurance regulates the insurance industry in the state through enforcement of Chapters 325, 354, and 374 through 385, RSMo. The department regulates and licenses the insurance industry in the state; ensures the insurance industry is financially sound, trustworthy, competent, and responsive to the insurance-buying public; and ensures the insurance industry complies with the laws of the state.
Findings	The audit identified no significant deficiencies in internal controls, no significant noncompliance with legal provisions, and no significant deficiencies in management practices and procedures. No findings resulted from this audit.

In the areas audited, the overall performance of this entity was **Excellent**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Department of Commerce and Insurance - Insurance

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Organization and Statistical Information	4
--	---

---

Appendixes	
A	Statement of Receipts, Disbursements, and Changes in Cash and Investments
	Year Ended June 30, 2023 .....9
B	Statement of Receipts
	Year Ended June 30, 2023 .....10
C	Comparative Statement of Appropriations and Expenditures
	2 Years Ended June 30, 2023.....11
D	Comparative Statement of Expenditures (From Appropriations)
	5 Years Ended June 30, 2023.....12



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Chloria Lindley-Myers, Director  
Department of Commerce and Insurance  
Jefferson City, Missouri

We have audited certain operations of the Department of Commerce and Insurance - Insurance, as required by Section 374.250.2, RSMo, and in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2023. The objectives of our audit were to:

1. Evaluate the department's internal controls over significant management and financial functions of the Insurance Dedicated Fund, the Insurance Examiners' Fund, and taxes certified or collected under Sections 148.310 to 148.461, RSMo (foreign and domestic insurance premium taxes), and Sections 384.011 to 384.071, RSMo (surplus lines premium taxes).
2. Evaluate the department's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions of the Insurance Dedicated Fund and Insurance Examiners' Fund.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the department, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We

believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the department's management and was not subjected to the procedures applied in our audit of the department.

For the areas audited, we identified (1) no significant deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) no significant deficiencies in management practices and procedures. No findings resulted from our audit of the Department of Commerce and Insurance - Insurance.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large, looped "S" and a distinct "F".

Scott Fitzpatrick  
State Auditor

---

## Department of Commerce and Insurance - Insurance Organization and Statistical Information

---

The Missouri Division of Insurance was created by an act of the Missouri legislature in 1869. With the enactment of the state Omnibus Reorganization Act of 1974, the agency was transferred to the Department of Consumer Affairs, Regulation and Licensing. Constitutional Amendment No. 6, passed in August 1984, amended Missouri Constitution, Article IV, Section 36(a) to change the name of the Department of Consumer Affairs, Regulation and Licensing, to the Department of Economic Development, effective September 7, 1984. Constitutional Amendment No. 4, passed in August 1990, created a new Department of Insurance, effective July 1, 1991. Executive Order 06-04 consolidated the former Department of Insurance, the Division of Finance, the State Banking Board, the Division of Credit Unions, and the Division of Professional Registration into one department and changed the name of the department to the Missouri Department of Insurance, Financial Institutions, and Professional Registration (DIFP), effective August 28, 2006. Executive Order 19-02 transferred the Office of Public Counsel and the Public Service Commission to the DIFP and changed the name to the Department of Commerce and Insurance (DCI), effective August 28, 2019.

The DCI-Insurance operates under the authority of Chapter 374, RSMo. The management and control of the DCI is vested in a director who is nominated by the Governor with the advice and consent of the Senate. Chlora Lindley-Myers was appointed Director on March 6, 2017, and continues to serve in that capacity.

As of June 30, 2023, there were 563 domestic, 3,019 foreign, and 543 alien companies licensed and/or regulated by the DCI-Insurance in Missouri. Insurers with primary corporate headquarters located in a particular state are called domestic insurers. Foreign and alien insurers are those that are allowed to sell insurance in a state but have a primary legal residence in another state or country.

The DCI-Insurance regulates the insurance industry in the state through enforcement of Chapters 325, 354, and 374 through 385, RSMo. The department regulates and licenses the insurance industry in the state; ensures the insurance industry is financially sound, trustworthy, competent, and responsive to the insurance-buying public; and ensures the insurance industry complies with the laws of the state.

To fulfill these responsibilities, the department maintains a central office in Jefferson City and branch offices in St. Louis and Kansas City. The DCI-Insurance is organized into the following divisions: Insurance Consumer Affairs, Insurance Market Regulation, Insurance Company Regulation, and Administration. The DCI-Insurance had 192 employees as of June 30, 2023.



Department of Commerce and Insurance - Insurance  
Organization and Statistical Information

The following table provides a breakdown of the type of companies licensed and/or regulated by the DCI-Insurance in the state as of June 10, 2023.

Type of Company	Missouri		
	Domicile	Foreign	Alien
Advisory Organization	2	11	0
Captive Insurance	52	0	2
Certified Reinsurer	0	0	16
Discount Medical Plan	0	28	0
Domestic Surplus Lines Insurer	3	0	0
Excess/Surplus Lines	0	200	169
Fraternal Benefit	1	29	0
Health Maintenance Organization	18	19	0
Health Services Corporation	1	0	0
Life Care Facility	8	1	0
Life and Health	28	445	2
Motor Vehicle Service Contract Provider	41	157	0
Multiple Employer Self-Insured Health Plan	1	0	0
Mutual Property Insurance Company	74	0	0
Pharmacy Benefits Manager	3	39	0
Prepaid Dental	5	8	0
Product Service Contract Provider	8	87	0
Professional Malpractice Assessable	5	0	0
Property and Casualty	45	948	0
Purchasing Group	9	263	0
Rating Organization	3	24	0
Reciprocal Reinsurer	0	0	33
Reinsurance Intermediary	9	11	5
Reinsurer	0	42	300
Risk Management Association	0	1	0
Risk Retention Group	0	116	0
Self-Insured Political Subdivision Assessable	16	0	0
Statutorily Created Entity	7	1	0
Third Party Administrator	33	448	16
Title	1	24	0
Vehicle Protection Product Provider	5	69	0
Worker's Compensation	185	48	0
Total	563	3,019	543

Source: National Association of Insurance Commissioners State Based Systems Company Count report.

The DCI-Insurance administers transactions in the following funds:

The Insurance Examiner's Fund is authorized by Sections 374.160 and 374.162, RSMo, to receive all payments to the state by insurance companies



---

Department of Commerce and Insurance - Insurance  
Organization and Statistical Information

---

for the costs incurred by the DCI-Insurance in conducting examinations, valuations, or proceedings against such companies. Expenditures, authorized by appropriations, are to be used for the purpose of paying the compensation of insurance examiners and expenses directly related to examinations. Any unexpended balances in this fund are perpetually maintained for the purposes of this fund.

The Insurance Dedicated Fund is authorized by Section 374.150, RSMo, to receive all fees due to the state under the provisions of the insurance laws. Appropriations from this fund are to be used solely for payment of expenditures incurred by the department in performing the duties required by law that are not paid for by another source of funds. Any unexpended balance in this fund is perpetually maintained for the purposes of this fund unless, and then only to the extent to which, the unencumbered balance at the close of the biennium year exceeds two times the total amount appropriated, paid, or transferred to the fund during such fiscal year. Any balance exceeding these limits would be transferred to the General Revenue Fund.

The DCI-Insurance administers programs financed partially by federal funding placed in the Federal Missouri Department of Commerce and Insurance Fund. The department receives appropriations from this fund.

The DCI-Administrative Fund is used to account for department-wide expenditures for budget, legislative coordination, public information, accounting, human resources, and department management. The fund receives monies through a cost allocation to the divisions within the DCI.

The DCI-Insurance does not receive any appropriations from the General Revenue Fund and does not maintain any proprietary interest in that fund. Receipts collected by the Department of Revenue (DOR) on behalf of the department include the following:

- Premium Taxes (foreign and domestic): In accordance with various provisions of Chapter 148, RSMo, insurance companies licensed in the state are required to pay a 2 percent tax on direct premiums received during the calendar year. The department certifies to the DOR the amount of premium taxes due together with the amount of quarterly installments to be paid by the insurance companies. The DOR collects the premium taxes and deposits them into the General Revenue Fund. Some premium taxes deposited into the General Revenue Fund are not available for general revenue purposes. The provisions of Chapter 148, RSMo, restrict about 50 percent of such premium taxes for distribution to the various school districts in the state. In addition, beginning January 1, 2020, through December 31, 2020, Section 192.385.2, RSMo, further restricted 2.5 percent of domestic premium taxes deposited into the General Revenue Fund for distribution to the Senior Services Growth and Development Program Fund. Beginning January 1, 2021, Section



Department of Commerce and Insurance - Insurance  
Organization and Statistical Information

192.385.2, RSMo, provided for 5 percent of those taxes to be distributed to the fund.

- Domestic Stock Company Premium Taxes: In accordance with various provisions of Chapter 148, RSMo, every stock insurance company organized under the provisions of Sections 379.010 to 379.203, RSMo, is required to pay a 2 percent tax on direct premiums received during the year. The department certifies to the DOR the amount of premium taxes due together with the amount of quarterly installments to be paid by the domestic stock insurance companies. The DOR collects the domestic stock company premium taxes and deposits them into the Financial Institutions Tax Fund as county stock insurance taxes. In accordance with Section 148.330.4, RSMo, domestic stock premium taxes credited to the County Stock Insurance Fund are to be apportioned to the General Revenue Fund of the state, to the county treasurer and to the treasurer of the school district in which the principal office of the company paying the same is located. Apportionments are made based on the ratio of taxes levied by each respective entity. In addition, from January 1, 2020, through December 31, 2020, Section 192.385.2, RSMo, further restricted 2.5 percent of domestic stock company premium taxes deposited into the Financial Institutions Tax Fund for distribution to the Senior Services Growth and Development Program Fund. Beginning January 1, 2021, Section 192.385.2 RSMo, provided for 5 percent of those taxes to be distributed to the Senior Services Growth and Development Program Fund.
- Captive Insurance Premium Taxes: In accordance with Section 379.1326, RSMo, captive insurance companies licensed in the state are required to pay a premium tax at the rate of thirty-eight-hundredths of 1 percent on the first \$20 million and two hundred eighty-five-thousandths of 1 percent on the next \$20 million, and nineteen-hundredths of 1 percent on the next \$20 million dollars, and seventy-two-thousandths of 1 percent on each dollar thereafter on the direct premiums received during the calendar year. The department certifies to the DOR the amount of premium taxes due to be paid annually by the captive insurance companies. The DOR collects the captive insurance premium taxes and deposits them into the General Revenue Fund. Some captive insurance premium taxes initially deposited into the General Revenue Fund are not available for general revenue purposes. The provisions of Chapter 379, RSMo, require 10 percent of these premium tax collections be deposited to the Insurance Dedicated Fund annually. The DOR calculates and executes the annual transfer from the General Revenue Fund to the Insurance Dedicated Fund.
- Special Purpose Life Insurance Captive (SPLRC) Premium Taxes: In accordance with Section 379.1412, RSMo, each SPLRC is required to pay a premium tax at the rate of two hundred fourteen-thousandths of 1





---

## Department of Commerce and Insurance - Insurance Organization and Statistical Information

---

percent on the first \$20 million of assumed reinsurance premium, and one hundred forty-three-thousandths of 1 percent on the next \$20 million, and forty-eight-thousandths of 1 percent on the next \$20 million, and twenty-four-thousandths of 1 percent of each dollar thereafter of assumed reinsurance premiums during the calendar year. The department certifies to the DOR the amount of premium taxes due to be paid annually by the SPLRC insurance companies. The DOR collects the SPLRC premium taxes and deposits them into the General Revenue Fund. Some SPLRC premium taxes initially deposited into the General Revenue Fund are not available for general revenue purposes. The provisions of Chapter 379, RSMo, require 10 percent of these premium tax collections be deposited to the Insurance Dedicated Fund annually. The DOR calculates and executes the annual transfer from the General Revenue Fund to the Insurance Dedicated Fund.

- **Surplus Lines Premium Taxes:** In accordance with the various provisions of Chapter 384, RSMo, surplus lines brokers are required to pay a 5 percent tax on net premiums for specialized insurance that is underwritten. The DOR collects the surplus lines premium taxes, interest, and penalties. The DOR deposits surplus lines premium taxes and interest into the General Revenue Fund and surplus lines penalties into the State School Moneys Fund.

In accordance with Section 374.049.10, RSMo, fines and forfeitures imposed and collected by the department under the Missouri Insurance Code are deposited into the State School Moneys Fund.

The DCI-Insurance is authorized to administer Missouri chartered insurance companies requiring rehabilitation or liquidation, commonly referred to as receiverships. Eight insurance companies were in receivership during the year ended June 30, 2023. Companies placed into receivership are under circuit court supervision with the judge appointing the Director as receiver. The Director may appoint a special deputy receiver or agent. Four of the companies did not have a special deputy receiver assigned to them. The department handled the day-to-day operations for one of these companies and contracted with vendors to act as agents for the other three. Four of the companies had a court-assigned special deputy receiver that directly supervised them. The contracted vendors and the special deputy receivers submit disbursements to the DCI-Insurance for approval.

According to the National Association of Insurance Commissioners (NAIC), for calendar year 2022 Missouri ranked ninth nationally in the number of insurance companies incorporated in the state. The department's budget for fiscal year 2023 ranks thirty-first nationally.

## Appendix A

### Department of Commerce and Insurance - Insurance Statement of Receipts, Disbursements, and Changes in Cash and Investments Year Ended June 30, 2023

<b>FEDERAL-DCI FUND (0192)</b>	
Receipts	\$ 1,621,980
Disbursements	<u>1,650,000</u>
Receipts Over (Under) Disbursements	<u>(28,020)</u>
Transfers In	0
Transfers Out	<u>0</u>
Receipts Over (Under) Disbursements and Transfers	<u>(28,020)</u>
Cash and Investments, July 1	<u>50,000</u>
Cash and Investments, June 30	<u><u>\$ 21,980</u></u>
<b>DCI ADMINISTRATION (0503)</b>	
Receipts	\$ 436
Disbursements	<u>265,173</u>
Receipts Over (Under) Disbursements	<u>(264,737)</u>
Transfers In <sup>1</sup>	363,033
Transfers Out <sup>2</sup>	<u>(121,651)</u>
Receipts Over (Under) Disbursements and Transfers	<u>(23,355)</u>
Cash and Investments, July 1	<u>23,355</u>
Cash and Investments, June 30	<u><u>\$ 0</u></u>
<b>INSURANCE EXAMINERS FUND (0552)</b>	
Receipts	\$ 4,838,883
Disbursements	<u>3,043,261</u>
Receipts Over (Under) Disbursements	<u>1,795,622</u>
Transfers In	0
Transfers Out <sup>2</sup>	<u>(1,521,790)</u>
Receipts Over (Under) Disbursements and Transfers	<u>273,832</u>
Cash and Investments, July 1	<u>655,152</u>
Cash and Investments, June 30	<u><u>\$ 928,984</u></u>
<b>DEPARTMENT OF INSURANCE DEDICATED FUND (0566)</b>	
Receipts	\$ 22,771,650
Disbursements	<u>13,383,566</u>
Receipts Over (Under) Disbursements	<u>9,388,084</u>
Transfers In	0
Transfers Out <sup>2</sup>	<u>(6,125,853)</u>
Receipts Over (Under) Disbursements and Transfers	<u>3,262,231</u>
Cash and Investments, July 1	<u>14,268,846</u>
Cash and Investments, June 30	<u><u>\$ 17,531,077</u></u>
 Total Cash and Investments, June 30, All Funds	 <u><u>\$ 18,482,041</u></u>

Note: State fund numbers are shown in parentheses after the fund names.

<sup>1</sup> Transfers In to the DCI Administrative Fund include transfers from divisions within the the DCI for department administration.

<sup>2</sup> Transfers Out generally include payments for fringe benefits, the state's cost allocation plan and the state's enterprise resource planning cost allocation plan.

## Appendix B

### Department of Commerce and Insurance - Insurance Statement of Receipts - Other Funds Year Ended June 30, 2023

	General Revenue Fund (0101)	Insurance Dedicated Fund (0566)	State School Moneys Fund (0616)	Financial Institutions Tax Fund (8503)	Total (Memorandum Only)
RECEIPTS					
Premium taxes (foreign & domestic)	\$ 349,582,083	0	0	0	349,582,083
Domestic stock company premium taxes	0	0	0	15,839,985	15,839,985
Captive insurance premium taxes	1,447,338	138,113	0	0	1,585,451
Special purpose life insurance premium taxes	574,871	63,875	0	0	638,746
Surplus lines premium taxes	66,624,949	0	0	0	66,624,949
Surplus lines penalties	0	0	35,719	0	35,719
Fines and forfeitures	0	0	639,340	0	639,340
Total Receipts	<u>\$ 418,229,241</u>	<u>201,988</u>	<u>675,059</u>	<u>15,839,985</u>	<u>434,946,273</u>

Note: State fund numbers are shown in parentheses after the fund names.

## Appendix C

### Department of Commerce and Insurance - Insurance Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2023			2022		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
FEDERAL - DCI FUND (0192)						
Health Insurance Counseling	\$ 1,650,000	1,650,000	0	1,400,000	1,400,000	0
Total Federal - DCI Fund	1,650,000	1,650,000	0	1,400,000	1,400,000	0
INSURANCE EXAMINERS FUND (0552)						
Personal Service	3,537,705	2,813,410	724,295	3,622,347	2,641,994	980,353
Expense & Equipment	400,000	73,162	326,838	715,802	33,170	682,632
Insurance Leasing	6,781	3,998	2,783	6,249	4,754	1,495
IT Consolidation Expense & Equipment	121,328	49,303	72,025	121,328	44,374	76,954
Refunds	60,000	3,582	56,418	60,000	0	60,000
Unemployment Benefits	845	844	1	0	0	0
State Office Building, Rent, Maintenance and Repair	114,294	99,045	15,249	105,637	105,305	332
Total Insurance Examiners Fund	4,240,953	3,043,344	1,197,609	4,631,363	2,829,597	1,801,766
INSURANCE DEDICATED FUND (0566)						
Personal Service	10,436,841	10,234,115	202,726	9,272,428	8,932,450	339,978
Expense & Equipment	1,406,424	1,362,321	44,103	1,921,904	877,215	1,044,689
IT Consolidation Personal Service	606,782	316,396	290,386	558,093	249,094	308,999
IT Consolidation Expense & Equipment	401,043	352,609	48,434	412,459	405,129	7,330
IT Consolidation Cost of Living Adjustment	21,995	0	21,995	5,299	0	5,299
Unemployment Benefits	20,000	151	19,849	20,000	1,676	18,324
Insurance Leasing	9,908	6,177	3,731	8,318	6,108	2,210
Refunds	75,000	13,807	61,193	75,000	33,887	41,113
Health Insurance Counseling	200,000	200,000	0	200,000	200,000	0
State Office Building, Rent, Maintenance and Repair	397,910	397,908	2	385,101	384,620	481
Poison Control Hotline <sup>1</sup>	500,000	500,000	0	500,000	500,000	0
Governor's Office Personal Service <sup>2</sup>	12,894	0	12,894	11,804	0	11,804
Total Insurance Dedicated Fund	14,088,797	13,383,484	705,313	13,370,406	11,590,179	1,780,227
Total All Funds	\$ 19,979,750	18,076,828	1,902,922	19,401,769	15,819,776	3,581,993

Note: State fund numbers are shown in parentheses after the fund names.

<sup>1</sup> The Department of Health and Senior Services has spending authority for this appropriation.

<sup>2</sup> The Governor's office has spending authority for this appropriation.

## Appendix D

### Department of Commerce and Insurance - Insurance Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2023	2022	2021	2020	2019
Salaries and wages	\$ 13,363,921	11,823,538	11,849,644	11,786,723	11,398,749
Travel, in-state	98,309	45,481	4,379	59,835	133,135
Travel, out-of-state	131,962	13,314	0	115,726	174,221
Fuel and utilities	115	17	0	0	0
Supplies	191,157	203,224	149,362	158,375	158,837
Professional development	115,436	106,599	124,277	100,240	114,233
Communication services and supplies	129,414	128,717	134,976	117,313	105,878
Services:					
Professional	822,862	546,789	506,313	707,865	596,351
Housekeeping and janitorial	456	467	131	226	200
Maintenance and repair	172,420	149,151	77,797	120,568	64,271
Equipment:					
Computer	37,260	118,741	98,712	107,318	29,087
Office	51,212	20,341	3,192	36,145	53,791
Other	37,989	4,226	18,909	33,495	10,321
Property and improvements	6,181	2,878	2,745	16,224	29,448
Debt service	0	927	927	758	0
Building lease payments	543,203	513,428	463,042	467,689	476,874
Equipment rental and leases	0	5,678	0	0	228
Miscellaneous expenses	6,546	697	149	6,930	1,474
Refunds	17,389	33,887	64,609	34,478	12,328
Program distributions	2,350,995	2,101,676	2,106,080	1,950,000	1,919,840
Total Expenditures	\$ <u>18,076,828</u>	<u>15,819,776</u>	<u>15,605,244</u>	<u>15,819,908</u>	<u>15,279,266</u>



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Chariton County, Missouri

The Office of the State Auditor contracted for an audit of Chariton County's financial statements for the year ended December 31, 2023, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "S. Fitzpatrick". The signature is stylized, with the first letters of the first and last names being capitalized and prominent.

Scott Fitzpatrick  
State Auditor

October 2024  
Report No. 2024-088



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

---

### Recommendations in the contracted audit of Chariton County

Absence of Adequate Investment Policy	The county update the investment policy to meet the requirements of the State Treasurer's Model Investment Policy and review compliance with the policy at least annually as required by state statute.
Sheriff's Inmate Commissary Fund	The Sheriff's office work to identify the source of the funds on deposit in the Commissary bank account. This would involve identifying the source, use and final disposition of funds on hand prior to the switch to TurnKey Corrections. If the balance of funds represents checks not cashed by prisoners, these unclaimed funds should be remitted to the State Treasurer Unclaimed Property Division.

ANNUAL FINANCIAL REPORT

**CHARITON COUNTY, MISSOURI**

For the Year Ended  
December 31, 2023

---

**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY



# CHARITON COUNTY, MISSOURI

## TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
List of Elected Officials 2023	i
FINANCIAL SECTION	
Independent Auditor's Report	ii
BASIC FINANCIAL STATEMENTS:	
Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis	13
Notes to the Financial Statements	14
COMPLIANCE SECTION	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	22
Independent Auditor's Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	24
Schedule of Expenditures of Federal Awards	27
Notes to the Schedule of Expenditures of Federal Awards	28
Schedule of Findings and Questioned Costs	29
Summary Schedule of Prior Audit Findings	31

## **INTRODUCTORY SECTION**

CHARITON COUNTY, MISSOURI  
List of Elected Officials 2023

*County Commission*

Presiding Commissioner – Evan Emmerich

Commissioner, Eastern District – Jared Meyer

Commissioner, Western District – Terry Milford

*Other Elected Officials*

Assessor – Darrin E. Gladbach

Circuit Clerk/ex-officio Recorder of Deeds – Eric Stallo

Collector/Treasurer – Darlene Shipp

Coroner – Nyle Bowyer

County Clerk – Mitzi Schuchmann

Prosecuting Attorney – Cliff Thornburg

Public Administrator – Regina Emmerich

Sheriff – Erick Billups

## **FINANCIAL SECTION**

## **McBRIDE, LOCK & ASSOCIATES, LLC**

---

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Chariton County, Missouri

#### **Report on the Audit of the Financial Statements**

##### ***Opinion***

We have audited the accompanying financial statements of Chariton County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements.

##### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Chariton County, Missouri, as of December 31, 2023, and their respective cash receipts and disbursements, and budgetary results for the year then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

##### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Chariton County, Missouri, as of December 31, 2023, or the changes in financial position thereof for the year then ended.

##### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Chariton County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1, the financial statements are prepared by Chariton County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri Law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri Law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Chariton County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant

accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Chariton County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Chariton County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2024, on our consideration of Chariton County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Chariton County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chariton County, Missouri's internal control over financial reporting and compliance.

*McBride, Lock & Associates, LLC*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
September 27, 2024

CHARITON COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

Fund	Cash and Investments January 1	Receipts	Disbursements	Cash and Investments December 31
General Revenue	\$ 7,959,526	\$ 2,137,555	\$ 2,329,920	\$ 7,767,161
Special Road and Bridge	14,110	3,033,422	2,938,151	109,381
Assessment	862,117	370,781	257,303	975,595
Law Enforcement Sales Tax	-	585,568	585,568	-
Election Services	59,898	7,430	14,854	52,474
Tax Maintenance	12,830	11,875	9,586	15,119
Deputy Sheriff Salary Supplementation	3	19,017	13,876	5,144
American Rescue Plan Act	981,701	6,536	691,773	296,464
Law Enforcement Training	869	1,043	1,609	303
Prosecuting Attorney Training	3,048	721	244	3,525
Prosecuting Attorney Tax Fee	173	2	-	175
County Law Enforcement Restitution	6,920	2,344	4,230	5,034
Victims of Domestic Violence	185	209	380	14
Administrative Handling Cost	313	352	20	645
Recorder	28,940	8,438	833	36,545
Sheriff	7,734	4,852	5,515	7,071
Local Emergency Planning Committee	2,065	6,677	1,200	7,542
County Sheriff's Revolving	5,110	514	-	5,624
Inmate Prisoner Detainee Security	15,578	958	3,377	13,159
Special	1	-	-	1
Drainage District No. 3	7,598	751	185	8,164
Drainage District No. 4	160,061	18,185	10,706	167,540
Drainage District No. 6	5,394	189	185	5,398
Drainage District No. 7	8,785	770	185	9,370
Drainage District No. 8	99	1	-	100
Drainage District No. 17	145	3	-	148
Drainage District No. 18	21,937	869	185	22,621
Drainage District No. 19	7,123	32	-	7,155
Drainage District No. 20	18,355	2,087	185	20,257
Senior Citizens Service Board	29,947	131,762	144,188	17,521
Senate Bill 40 Board	295,863	221,375	249,991	267,247
Total	<u>\$ 10,516,428</u>	<u>\$ 6,574,318</u>	<u>\$ 7,264,249</u>	<u>\$ 9,826,497</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.



CHARITON COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

		GENERAL REVENUE FUND	
		Budget	Actual
RECEIPTS			
Property taxes	\$	668,000	\$ 521,324
Sales taxes		710,000	852,601
Intergovernmental		98,550	81,160
Charges for services		605,650	585,608
Interest		32,000	33,585
Other		94,630	60,852
Transfers in		1,950	2,425
Total Receipts	\$	2,210,780	\$ 2,137,555
DISBURSEMENTS			
County Commission	\$	117,249	\$ 111,898
County Clerk		183,231	165,264
Elections		43,700	25,676
Buildings and grounds		528,526	117,466
Employee fringe benefits		226,900	181,434
Collector		133,296	125,686
Circuit Court		58,555	47,608
Court Administration		68,790	16,857
Public Administrator		38,171	34,366
Sheriff		281,000	176,231
Jail		124,000	74,306
Prosecuting Attorney		116,660	100,523
Juvenile Officer		38,207	30,278
Coroner		50,868	35,741
Other County government		419,700	245,194
Transfers out		968,180	841,392
Emergency fund		66,500	-
Total Disbursements	\$	3,463,533	\$ 2,329,920
RECEIPTS OVER (UNDER)			
DISBURSEMENTS	\$	(1,252,753)	\$ (192,365)
CASH AND INVESTMENTS, JANUARY 1		7,959,526	7,959,526
CASH AND INVESTMENTS, DECEMBER 31	\$	6,706,773	\$ 7,767,161

The accompanying Notes to the Financial Statements are an integral part of these statements.

CHARITON COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	SPECIAL ROAD AND BRIDGE FUND		ASSESSMENT FUND		LAW ENFORCEMENT SALES TAX FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	154,440	-	-	-	400,000	414,634
Intergovernmental	2,845,330	2,181,085	70,000	77,768	20,000	12,215
Charges for services	74,580	-	283,000	281,190	-	-
Interest	1,100	4,255	4,000	5,382	130	224
Other	119,800	158,082	1,500	6,441	45,500	8,592
Transfers in	667,460	690,000	-	-	299,270	149,903
Total Receipts	<u>\$ 3,862,710</u>	<u>\$ 3,033,422</u>	<u>\$ 358,500</u>	<u>\$ 370,781</u>	<u>\$ 764,900</u>	<u>\$ 585,568</u>
DISBURSEMENTS						
Salaries	\$ 159,952	\$ 156,421	\$ 160,249	\$ 160,249	\$ 496,600	\$ 444,270
Employee fringe benefits	76,210	69,631	59,475	56,474	268,300	140,823
Materials and supplies	44,350	24,750	10,000	1,914	-	-
Services and other	2,132,300	1,795,869	69,000	33,742	-	-
Capital outlay	494,000	61,292	35,000	4,924	-	-
Construction	970,000	830,188	-	-	-	-
Transfers out	-	-	-	-	-	475
Total Disbursements	<u>\$ 3,876,812</u>	<u>\$ 2,938,151</u>	<u>\$ 333,724</u>	<u>\$ 257,303</u>	<u>\$ 764,900</u>	<u>\$ 585,568</u>
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	\$ (14,102)	\$ 95,271	\$ 24,776	\$ 113,478	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>14,110</u>	<u>14,110</u>	<u>862,117</u>	<u>862,117</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 8</u>	<u>\$ 109,381</u>	<u>\$ 886,893</u>	<u>\$ 975,595</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CHARITON COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	ELECTION SERVICES FUND		TAX MAINTENANCE FUND		DEPUTY SHERIFF SALARY SUPPLEMENTATION FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	4,000	2,988	-	-	16,500	14,598
Charges for services	4,500	3,943	9,500	11,745	2,500	2,410
Interest	250	499	100	130	15	57
Other	-	-	-	-	-	2
Transfers in	-	-	-	-	1,950	1,950
Total Receipts	<u>\$ 8,750</u>	<u>\$ 7,430</u>	<u>\$ 9,600</u>	<u>\$ 11,875</u>	<u>\$ 20,965</u>	<u>\$ 19,017</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 8,900	\$ 7,765
Employee fringe benefits	-	-	-	-	1,650	1,154
Materials and supplies	2,000	59	7,000	3,975	-	-
Services and other	16,800	14,795	5,200	3,642	2,500	2,546
Capital outlay	10,000	-	3,500	1,969	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	2,450	2,411
Total Disbursements	<u>\$ 28,800</u>	<u>\$ 14,854</u>	<u>\$ 15,700</u>	<u>\$ 9,586</u>	<u>\$ 15,500</u>	<u>\$ 13,876</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (20,050)	\$ (7,424)	\$ (6,100)	\$ 2,289	\$ 5,465	\$ 5,141
CASH AND INVESTMENTS, JANUARY 1	<u>59,898</u>	<u>59,898</u>	<u>12,830</u>	<u>12,830</u>	<u>3</u>	<u>3</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 39,848</u></u>	<u><u>\$ 52,474</u></u>	<u><u>\$ 6,730</u></u>	<u><u>\$ 15,119</u></u>	<u><u>\$ 5,468</u></u>	<u><u>\$ 5,144</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CHARITON COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	AMERICAN RESCUE PLAN ACT FUND		LAW ENFORCEMENT TRAINING FUND		PROSECUTING ATTORNEY TRAINING FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	1,200	1,026	300	673
Interest	2,800	6,536	10	17	-	48
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 2,800</u>	<u>\$ 6,536</u>	<u>\$ 1,210</u>	<u>\$ 1,043</u>	<u>\$ 300</u>	<u>\$ 721</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	982,000	691,773	1,750	1,609	450	244
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 982,000</u>	<u>\$ 691,773</u>	<u>\$ 1,750</u>	<u>\$ 1,609</u>	<u>\$ 450</u>	<u>\$ 244</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (979,200)	\$ (685,237)	\$ (540)	\$ (566)	\$ (150)	\$ 477
CASH AND INVESTMENTS, JANUARY 1	<u>981,701</u>	<u>981,701</u>	<u>869</u>	<u>869</u>	<u>3,048</u>	<u>3,048</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,501</u>	<u>\$ 296,464</u>	<u>\$ 329</u>	<u>\$ 303</u>	<u>\$ 2,898</u>	<u>\$ 3,525</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CHARITON COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	PROSECUTING ATTORNEY TAX FEE FUND		COUNTY LAW ENFORCEMENT RESTITUTION FUND		VICTIMS OF DOMESTIC VIOLENCE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	1,500	2,300	200	206
Interest	-	2	25	44	-	3
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 1,525</u>	<u>\$ 2,344</u>	<u>\$ 200</u>	<u>\$ 209</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	-	-	-	-	380	380
Capital outlay	-	-	4,230	4,230	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,230</u>	<u>\$ 4,230</u>	<u>\$ 380</u>	<u>\$ 380</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 2	\$ (2,705)	\$ (1,886)	\$ (180)	\$ (171)
CASH AND INVESTMENTS, JANUARY 1	<u>173</u>	<u>173</u>	<u>6,920</u>	<u>6,920</u>	<u>185</u>	<u>185</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 173</u></u>	<u><u>\$ 175</u></u>	<u><u>\$ 4,215</u></u>	<u><u>\$ 5,034</u></u>	<u><u>\$ 5</u></u>	<u><u>\$ 14</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CHARITON COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	ADMINISTRATIVE HANDLING COST FUND		RECORDER FUND		SHERIFF FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	100	345	11,500	8,127	5,000	4,800
Interest	-	7	150	311	80	52
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 100</u>	<u>\$ 352</u>	<u>\$ 11,650</u>	<u>\$ 8,438</u>	<u>\$ 5,080</u>	<u>\$ 4,852</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	1,000	833	4,250	1,769
Services and other	120	20	2,000	-	5,750	3,269
Capital outlay	-	-	2,750	-	2,400	477
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 120</u>	<u>\$ 20</u>	<u>\$ 5,750</u>	<u>\$ 833</u>	<u>\$ 12,400</u>	<u>\$ 5,515</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (20)	\$ 332	\$ 5,900	\$ 7,605	\$ (7,320)	\$ (663)
CASH AND INVESTMENTS, JANUARY 1	<u>313</u>	<u>313</u>	<u>28,940</u>	<u>28,940</u>	<u>7,734</u>	<u>7,734</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 293</u>	<u>\$ 645</u>	<u>\$ 34,840</u>	<u>\$ 36,545</u>	<u>\$ 414</u>	<u>\$ 7,071</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CHARITON COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	LOCAL EMERGENCY PLANNING COMMITTEE FUND		COUNTY SHERIFF'S REVOLVING FUND		INMATE PRISONER DETAINEE SECURITY FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	6,000	6,587	-	-	-	-
Charges for services	-	-	1,000	471	1,400	881
Interest	15	90	40	43	50	77
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 6,015</u>	<u>\$ 6,677</u>	<u>\$ 1,040</u>	<u>\$ 514</u>	<u>\$ 1,450</u>	<u>\$ 958</u>
DISBURSEMENTS						
Salaries	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	1,000	-	-	-
Services and other	-	-	-	-	-	-
Capital outlay	6,880	-	-	-	17,000	3,377
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 8,080</u>	<u>\$ 1,200</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 17,000</u>	<u>\$ 3,377</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,065)	\$ 5,477	\$ 40	\$ 514	\$ (15,550)	\$ (2,419)
CASH AND INVESTMENTS, JANUARY 1	<u>2,065</u>	<u>2,065</u>	<u>5,110</u>	<u>5,110</u>	<u>15,578</u>	<u>15,578</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 7,542</u>	<u>\$ 5,150</u>	<u>\$ 5,624</u>	<u>\$ 28</u>	<u>\$ 13,159</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CHARITON COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	SPECIAL FUND		DRAINAGE DISTRICT NO. 3 FUND		DRAINAGE DISTRICT NO. 4 FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ 605	\$ 696	\$ 19,750	\$ 17,023
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest	-	-	34	55	690	1,162
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 639</u>	<u>\$ 751</u>	<u>\$ 20,440</u>	<u>\$ 18,185</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	180	185	700	706
Services and other	-	-	-	-	100,000	10,000
Capital outlay	-	-	5,000	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,180</u>	<u>\$ 185</u>	<u>\$ 100,700</u>	<u>\$ 10,706</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ (4,541)	\$ 566	\$ (80,260)	\$ 7,479
CASH AND INVESTMENTS, JANUARY 1	<u>1</u>	<u>1</u>	<u>7,598</u>	<u>7,598</u>	<u>160,061</u>	<u>160,061</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 3,057</u>	<u>\$ 8,164</u>	<u>\$ 79,801</u>	<u>\$ 167,540</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.



CHARITON COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	DRAINAGE DISTRICT NO. 6 FUND		DRAINAGE DISTRICT NO. 7 FUND		DRAINAGE DISTRICT NO. 8 FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ 260	\$ 159	\$ 810	\$ 732	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest	23	30	35	38	1	1
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 283</u>	<u>\$ 189</u>	<u>\$ 845</u>	<u>\$ 770</u>	<u>\$ 1</u>	<u>\$ 1</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	180	185	180	185	-	-
Services and other	-	-	-	-	-	-
Capital outlay	4,000	-	7,000	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,180</u>	<u>\$ 185</u>	<u>\$ 7,180</u>	<u>\$ 185</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,897)	\$ 4	\$ (6,335)	\$ 585	\$ 1	\$ 1
CASH AND INVESTMENTS, JANUARY 1	<u>5,394</u>	<u>5,394</u>	<u>8,785</u>	<u>8,785</u>	<u>99</u>	<u>99</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 1,497</u></u>	<u><u>\$ 5,398</u></u>	<u><u>\$ 2,450</u></u>	<u><u>\$ 9,370</u></u>	<u><u>\$ 100</u></u>	<u><u>\$ 100</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CHARITON COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	DRAINAGE DISTRICT NO. 17 FUND		DRAINAGE DISTRICT NO. 18 FUND		DRAINAGE DISTRICT NO. 19 FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ 650	\$ 781	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest	1	3	95	88	30	32
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 1</u>	<u>\$ 3</u>	<u>\$ 745</u>	<u>\$ 869</u>	<u>\$ 30</u>	<u>\$ 32</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	180	185	50	-
Services and other	-	-	-	-	-	-
Capital outlay	-	-	10,000	-	5,000	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,180</u>	<u>\$ 185</u>	<u>\$ 5,050</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1	\$ 3	\$ (9,435)	\$ 684	\$ (5,020)	\$ 32
CASH AND INVESTMENTS, JANUARY 1	<u>145</u>	<u>145</u>	<u>21,937</u>	<u>21,937</u>	<u>7,123</u>	<u>7,123</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 146</u>	<u>\$ 148</u>	<u>\$ 12,502</u>	<u>\$ 22,621</u>	<u>\$ 2,103</u>	<u>\$ 7,155</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CHARITON COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	DRAINAGE DISTRICT NO. 20 FUND		SENIOR CITIZENS SERVICE BOARD FUND		SENATE BILL 40 BOARD FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ 2,620	\$ 1,977	\$ 130,234	\$ 131,762	\$ 219,315	\$ 214,324
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest	75	110	-	-	5,000	7,051
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 2,695</u>	<u>\$ 2,087</u>	<u>\$ 130,234</u>	<u>\$ 131,762</u>	<u>\$ 224,315</u>	<u>\$ 221,375</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	180	185	-	-	300	-
Services and other	-	-	158,625	144,188	290,821	249,991
Capital outlay	10,000	-	-	-	60,000	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,180</u>	<u>\$ 185</u>	<u>\$ 158,625</u>	<u>\$ 144,188</u>	<u>\$ 351,121</u>	<u>\$ 249,991</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (7,485)	\$ 1,902	\$ (28,391)	\$ (12,426)	\$ (126,806)	\$ (28,616)
CASH AND INVESTMENTS, JANUARY 1	<u>18,355</u>	<u>18,355</u>	<u>29,948</u>	<u>29,948</u>	<u>295,863</u>	<u>295,863</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 10,870</u>	<u>\$ 20,257</u>	<u>\$ 1,557</u>	<u>\$ 17,522</u>	<u>\$ 169,057</u>	<u>\$ 267,247</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CHARITON COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

Fund/Account	Cash and Cash Equivalents January 1	Receipts	Disbursements	Cash and Cash Equivalents December 31
Treasurer CERF	\$ 3,044	\$ 106,538	\$ 107,088	\$ 2,494
Treasurer County School Interest	16,405	30,273	33,759	12,919
Treasurer Land Sales Surplus	10,083	3,122	4,840	8,365
Treasurer Unclaimed Fees	1,459	251	1,108	602
Collector	10,656,258	19,014,518	17,974,013	11,696,763
Collector Protest	6,258	14,330	8,102	12,486
Prosecuting Attorney Trust	30	31,350	31,350	30
Sheriff	4,444	318,757	321,711	1,490
Sheriff Inmate Commissary Fund	6,757	1,089	917	6,929
Former Sheriff	150	-	-	150
Recorder	-	56,440	56,440	-
Public Administrator	76,131	229,025	250,923	54,233
Total	<u>\$ 10,781,019</u>	<u>\$ 19,805,693</u>	<u>\$ 18,790,251</u>	<u>\$ 11,796,461</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

CHARITON COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Chariton County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are eight elected Constitutional Officers: Assessor, Circuit Clerk/ex-officio Recorder of Deeds, Collector/Treasurer, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, and Sheriff.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Chariton County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2023 for purposes of taxation were:

Real Estate	\$ 86,557,188
Personal Property	55,899,331
Railroad and Utilities	<u>148,510,403</u>
Total	<u><u>\$ 290,966,922</u></u>

For calendar year 2023, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

General Revenue	\$ 0.1718
Senior Citizens Service Board	0.0496
Senate Bill 40 Board	0.0794

In addition to the tax levies reported above, the County receives property tax revenue from parcels within the County's drainage districts.

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest-bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Cash includes deposits and short-term investments with maturities that are less than ninety days. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2023, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 1,603,622	\$ 2,060,842	\$ 300,804
Investments	<u>8,222,875</u>	<u>8,222,875</u>	<u>246,875</u>
Total Governmental Funds	<u>\$ 9,826,497</u>	<u>\$ 10,283,717</u>	<u>\$ 547,679</u>
 Cash and Cash Equivalents - Fiduciary Funds	 <u>\$ 11,796,461</u>	 <u>\$ 11,323,702</u>	 <u>\$ 426,108</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2023 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

## 3. COUNTY EMPLOYEES' RETIREMENT PLANS

### A. Missouri Local Government Employees Retirement System (LAGERS)

#### 1) Plan Description

Chariton County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Sections 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334, or by the following website, [www.molagers.org](http://www.molagers.org).



## 2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

## 3) Funding Policy

Full-time employees of Chariton County contribute 4% to the pension plan. The January 1st statutorily required contribution rates were 4.7% (General), and 0.9% (Police) of annual covered payroll for 2023. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the year ended December 31, 2023, the County collected and remitted to LAGERS employee withholdings of \$44,890. For the year ended December 31, 2023, the County contributed \$86,800 to LAGERS.

## B. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

### 1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

### 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](http://www.mocerf.org).

### 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected to make the required 4% contribution on behalf of employees. During 2023, the County collected and remitted to CERF employee withholdings and fees collected of \$97,165 for the year then ended.

### C. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,366 for the year ended December 31, 2023.

### D. Other Retirement Plan

Chariton County has 401(a) and 457(b) plans administered by Empower Retirement. The 401(a) plan consists of a mandatory 0.7% deduction from non-LAGERS employee's salaries, and employees may elect to make voluntary contributions under the 457(b) plan. These contributions qualify under the Internal Revenue Code and are tax exempt. During 2023, The County collected and remitted 401(a) contributions of \$519, and 457(b) contributions of \$36,316, for the year then ended.

## 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

## 5. CLAIMS, COMMITMENT AND CONTINGENCIES

### A. Compensated Absences

Regular full-time employees who have completed twelve consecutive calendar months of service are eligible to receive sick leave and vacation time. The County provides full-time employees with eight hours of sick leave for each completed calendar month of employment, up to a maximum of 30 days. Upon termination, employees will not be compensated for any unused sick time.

Full-time employees may earn up to 15 days of vacation time depending on their length of continuous employment. Employees may accumulate and carry forward earned and unused vacation time up to a maximum of 30 days depending on their length of continuous employment. Upon termination, employees will receive equivalent cash reimbursement for all unused vacation leave.

### B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

### C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

## 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri

counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

#### 7. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through September 27, 2024, the date the financial statements were available to be issued.

## **COMPLIANCE SECTION**

## **McBRIDE, LOCK & ASSOCIATES, LLC**

**CERTIFIED PUBLIC ACCOUNTANTS**

---

### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission and  
Officeholders of Chariton County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Chariton County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements, which collectively comprise Chariton County, Missouri's basic financial statements and have issued our report thereon dated September 27, 2024.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Chariton County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Chariton County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Chariton County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Chariton County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*McBride, Lock & Associates, LLC*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
September 27, 2024

## **McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and  
Officeholders of Chariton County, Missouri

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited Chariton County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Chariton County, Missouri's major federal programs for the year ended December 31, 2023. Chariton County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Chariton County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Chariton County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Chariton County, Missouri's compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Chariton County, Missouri's federal programs.



## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Chariton County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Chariton County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Chariton County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Chariton County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Chariton County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant

deficiencies over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*McBride, Lock & Associates, LLC*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
September 27, 2024

CHARITON COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2023

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	Awards Passed- Through to Subrecipients
U. S. DEPARTMENT OF THE INTERIOR				
Direct Program -				
15.659	National Wildlife Refuge Fund		\$ 26,691	\$ 26,018
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through Missouri Department of Transportation -				
20.205	Highway Planning and Construction	BRO-B021(37)	1,500,150	-
		BRO-B021(38)	46,847	-
		BRO-B021(39)	35,359	-
		BRO-B021(40)	38,017	-
		RRP-000S(652)	156,837	-
	Total 20.205		<u>\$ 1,777,210</u>	<u>\$ -</u>
U. S. DEPARTMENT OF THE TREASURY				
Direct Program -				
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		691,773	-
21.032	COVID-19 - Local Assistance and Tribal Consistency Fund		50,000	-
ELECTION ASSISTANCE COMMISSION				
Passed through Missouri Secretary of State -				
90.404	HAVA Election Security Grant		11,088	-
	Total Expenditures of Federal Awards		<u><u>\$ 2,556,762</u></u>	<u><u>\$ 26,018</u></u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**CHARITON COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Chariton County, Missouri for the year ended December 31, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

CHARITON COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2023

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of auditor’s report issued on whether the financial statements  
audited were prepared in accordance with GAAP: Adverse

Type of auditor’s report issued on whether the financial statements  
were prepared in accordance with the regulatory basis: Unmodified

The special purpose framework used as a basis of accounting was not required by state law.

**Internal Control Over Financial Reporting:**

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are  
not considered to be material weaknesses?      Yes   X   None Reported
- Noncompliance material to financial  
statements noted?      Yes   X   No

**Federal Awards:**

**Internal Control Over Major Programs:**

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are  
not considered to be material weaknesses?      Yes   X   None Reported

Type of Auditor’s Report Issued on Compliance  
For Major Programs: Unmodified

Any audit findings disclosed that are required to be  
reported in accordance with Uniform Guidance  
section 200.516?      Yes   X   No

**Identification of Major Programs:**

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction

Dollar Threshold Used to Distinguish Between  
Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk:      Yes   X   No

**SECTION II – FINANCIAL STATEMENTS FINDINGS**

**MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

**SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None reported

**ITEMS OF NONCOMPLIANCE**

None

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

CHARITON COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Chariton County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2019 and 2018.

**2019-001:** It was noted the County was not in compliance with Missouri budgetary statute Chapter 50, RSMo. The following funds had actual expenditures which exceeded the budgeted expenditures:

2019: County Sheriff's Revolving  
2018: Drainage District No. 20

Additionally, in 2018 the Deputy Sheriff Salary Supplementation Fund expended more funds than available, resulting in a deficit fund balance.

Status: Resolved.

**2019-002:** Documentation of the County's internal controls has not been prepared.

Status: Considered resolved.

**2019-003:** It was noted there was no formal fraud risk assessment in place.

Status: Considered resolved.

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS

September 27, 2024

To the County Commission  
Chariton County, Missouri

We have audited the regulatory basis financial statements of Chariton County, Missouri for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 24, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Chariton County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.



### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected during the audit.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated September 27, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the year ended December 31, 2023, we considered Chariton County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated September 27, 2024. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

### **Absence of Adequate Investment Policy**

Section 30.950, RSMo, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. The County's current investment policy was last updated on July 6, 2010 and does not properly address the risk mitigation elements associated with various investment activities as contained within the State Treasurer's Model Investment policy. The County expressed concern about their current investment policy needing updating but had not formally updated their written investment policy.

Adoption of a written investment policy commits a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. We recommend the County update the investment policy to meet the requirements of the State Treasurer's Model Investment Policy and review compliance with the policy at least annually as required by state statute.

### **Sheriff's Inmate Commissary Fund**

The Sheriff's Inmate Commissary bank account had a book balance of \$6,929 as of December 31, 2023, but no listing of liabilities indicating the source or distribution of the funds could be provided. Further, the December 2023 bank reconciliation indicated an error of \$33 resulting from a combination of an incorrect bank balance and book balance used to prepare the reconciliation.

Tracking Commissary purchases in the account was outsourced to two separate companies, the latest of which was TurnKey Corrections. To date, reports were either not generated by personnel or said provider(s) failed to produce detailed prisoner reports to substantiate deposits, purchases and fees charged by prisoner. As of December 31, 2023, \$258 is supported by the TurnKey Corrections outstanding check report, which includes 24 checks dating back to May 2021. No checks cleared the bank account from March 31, 2023 through December 31, 2023. All checks issued to prisoners which have not been cashed represent unclaimed funds after unsuccessful attempts to locate the owner. Adequate documentation should be maintained to support the source of funds held in the bank account and to ensure that prisoner funds were properly handled and unclaimed funds are properly identified.

We recommend that the Sheriff's Office work to identify the source of the funds on deposit in the Commissary bank account. This would involve identifying the source, use and final disposition of funds on hand prior to the switch to TurnKey Corrections. If the balance of funds represents checks not cashed by prisoners, these unclaimed funds should be remitted to the State Treasurer Unclaimed Property Division.

### **Other Matters**

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompanies the financial statements but is not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri Law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete

in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Chariton County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC



# Scott Fitzpatrick

---

## Missouri State Auditor

### Butler County

Report No. 2024-087

October 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Butler County

Public Administrator's Controls and Procedures	<p>The Public Administrator charged wards excessive and unreasonable fees that did not reflect the actual time spent to handle ward finances. As a result, a significant portion of some wards' income is being used to pay Public Administrator fees and offset office costs. The Public Administrator does not always file required annual and final settlements timely. A probate court report dated May 10, 2023, showed 91 of the 243 required annual settlements or final settlements (37 percent) were overdue. The Public Administrator does not ensure ward bills are paid timely and a review of check registers and bills for 3 wards noted the Public Administrator paid room and board bills at least 30 days past their due dates and 60 days past the due date in one instance. The Public Administrator has not adequately segregated accounting duties, does not perform documented supervisory reviews of detailed accounting and bank records, and has not adequately secured signature stamps. Public Administrator's office personnel do not issue receipt slips for checks received in the office.</p>
Property Tax System	<p>Neither the County Clerk nor the County Commission adequately review the financial activities of the County Collector. The account book maintained by the County Clerk was not complete, did not track all taxes charged to the County Collector, and did not agree to the annual settlements submitted by the County Collector. In addition, the County Clerk and the County Commission did not adequately review and approve the County Collector's annual settlement for the year ended February 28, 2023. The County Clerk and the County Commission do not adequately review property tax additions and abatements.</p>
County Collector's Controls and Procedures	<p>The County Collector does not monitor and/or subsequently reduce the percentage used to calculate amounts withheld from tax collections for the Assessment Fund. As a result, during the year ended December 31, 2022, she withheld \$68,740 more from tax collections for the Assessment Fund than allowed by state law and disbursed less funds to taxing authorities. During that period, approximately \$143,740 was withheld from property taxes for the Assessment Fund which exceeded the \$75,000 maximum amount allowed. The County Collector has not established procedures to routinely follow up on outstanding checks in the main, miscellaneous, and drainage bank accounts. As of February 28, 2023, there were 77 main bank account checks, totaling \$6,786; 2 drainage bank account checks, totaling \$11,729; and 3 miscellaneous bank account checks totaling \$242 outstanding for more than a year. The County Collector does not compare the protested tax bank account balances to a list of liabilities. In addition, the County Collector does not prepare a monthly list of liabilities for the main and drainage bank accounts.</p>
Prosecuting Attorney's Controls and Procedures	<p>The Prosecuting Attorney's office has not established procedures to follow up on outstanding checks. As of December 31, 2022, 105 checks, totaling \$18,720 for the restitution account, and 32 checks totaling \$4,444 for the bad check account were outstanding for more than a year. The Prosecuting Attorney's office does not prepare a monthly list of liabilities for the restitution account. As of December 31, 2022, the restitution account had an unidentified balance of \$2,148.</p>
Sheriff's Compensation	<p>The County Commission authorized mid-term salary increases totaling \$21,732 to the Sheriff in violation of constitutional provisions and state law.</p>

County Credit Card Controls and Procedures	The county does not monitor credit card limits for county credit cards and, based on the limited credit card use, the monthly-cycle limits are excessive. The total credit limit for the county's 12 credit cards was \$116,500 during 2022. Excessive credit card limits and purchasing ability increased the risk of abuse and potential large liabilities for the county.
Sales Tax Rollback	When calculating the property tax reduction each year, the County Clerk did not account for the difference between estimated and actual sales taxes collected for the preceding year. As a result, approximately \$222,770 in excess property taxes were collected for 2020, 2021, and 2022.
Sunshine Law Public Access Policy	The County Commission has not adopted a written policy regarding public access to county records as required by state law.
Electronic Data Security	Controls over county computers are not sufficient. County officials have not established adequate password controls to reduce the risk of unauthorized access to office computers and data. The County Assessor, County Clerk, County Collector, Public Administrator, and Sheriff do not have security controls in place to lock computers after a certain period of inactivity and the County Collector's office computers do not lock after a specified number of incorrect logon attempts.
Electronic Communication Policy	The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Board for the Care of the Handicapped	The Board for the Care of the Handicapped does not adequately monitor payments and uses of funding to not-for-profit (NFP) entities. The contracted NFP entities did not provide the Board information required by the contracts, including projects undertaken and progress towards achieving goals; monthly financial reports, including an accounting of all receipts and disbursements of all funds; and other documentation such as the sale, lease, or transfer of real or personal property. Additionally, the NFP entities did not provide the Board documentation of their beginning or projected ending cash balances on annual funding requests.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Butler County

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	1. Public Administrator's Controls and Procedures .....4 2. Property Tax System .....8 3. County Collector's Controls and Procedures.....10 4. Prosecuting Attorney's Controls and Procedures .....12 5. Sheriff's Compensation.....14 6. County Credit Card Controls and Procedures .....14 7. Sales Tax Rollback.....15 8. Sunshine Law Public Access Policy.....16 9. Electronic Data Security.....17 10. Electronic Communication Policy.....18 11. Board for the Care of the Handicapped.....19
---	--

---

Organization and Statistical Information	21
---	----



## **SCOTT FITZPATRICK**

### **MISSOURI STATE AUDITOR**

To the County Commission  
and  
Officeholders of Butler County

We have audited certain operations of Butler County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2022. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; performing sample testing using haphazard and judgmental selection, and analysis of comparative data, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.



For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Butler County.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large initial "S" and a long horizontal line extending from the "t" in "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# Butler County Management Advisory Report State Auditor's Findings

---

## **1. Public Administrator's Controls and Procedures**

Controls and procedures in the Public Administrator's office need significant improvement. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. The Public Administrator's office was responsible for the financial activity of 221 wards and estates as of May 10, 2023.

### **1.1 Excessive fees**

The Public Administrator charged wards excessive and unreasonable fees that did not reflect the actual time spent to handle ward finances. As a result, a significant portion of some wards' income is being used to pay Public Administrator fees and offset office costs. In addition, the Public Administrator did not document the criteria used when determining the fee structure used to charge wards. Public Administrator fees, totaling approximately \$81,890 for the year ended December 31, 2022, were remitted to the County Treasurer.

The Public Administrator uses a computer system to track fees for performing tasks such as preparing bank reconciliations, issuing checks, performing general office duties, making phone calls, and preparing annual settlements. Public Administrator personnel set an hourly rate of \$45 and pre-set time frames for some tasks, such as 3 hours for preparing annual settlements and 30 minutes for performing bank reconciliations in the computer system. The Public Administrator's office also charges this hourly rate for actual time spent on other administrative tasks and telephone calls. Deputy clerks enter their time for performing such duties and the system automatically calculates and charges the associated amounts to the applicable ward's case. The Public Administrator does not have any documentation to support how the fee structure was determined, including the hourly amounts charged or the time frames set for specific tasks performed. We reviewed the expense reports for 11 wards with limited financial resources<sup>1</sup> to evaluate the reasonableness of the fees.

For the 11 wards reviewed, fees represented 17 to 226 percent of a ward's average monthly income.<sup>2</sup> Fees for services provided associated with the annual settlement periods for these wards ranged from \$289 to \$1,359.<sup>3</sup> The standard fee for preparing or reviewing annual settlements (3 hours) resulted in \$135 charged to each ward regardless of the ward's financial activity and it

---

<sup>1</sup> We defined wards with limited financial resources as those with only Supplemental Social Security Income, wages earned for working at a sheltered workshop, boarding home grants, or no income except one-time stimulus payments or income tax refunds.

<sup>2</sup> Fees excluded from this calculation include the amounts charged for telephone calls because those reflect actual time spent by office staff. Income excluded from the calculation includes federal and state income tax refunds and economic stimulus payments because those are annual or one-time income sources.

<sup>3</sup> The \$1,359 represents a 2-year period of settlement activity.



## Butler County Management Advisory Report - State Auditor's Findings

is unlikely a ward's annual settlement would need 3 hours to review or prepare if the ward had limited financial activity. For 2 wards, the Public Administrator charged fees to issue checks and then subsequently charged fees to void and reissue these same checks. When asked why there was a need to void and reissue these checks, the Deputy Public Administrator indicated most reissuances were needed due to clerical errors made by office personnel. We noted 7 of the 11 wards reviewed had at least 1 month with no income or expense activity and were charged at least \$22.50 for a bank reconciliation in those months.

Section 473.740.1, RSMo, allows the public administrator to receive compensation as allowed by law for other executors, administrators, and personal representatives. This can include setting a fee schedule based on actual time or other fees approved by the court. However, without documenting the criteria used when determining the appropriate fee to charge, and without adequate supporting documentation, there is less assurance fees charged to each ward are fair, reasonable, and properly assessed. The Public Administrator has a fiduciary duty to the wards to ensure only necessary and prudent fees are charged. The Public Administrator indicated that he hired an additional employee to assist with the workload and the fees charged by the office are intended to recoup the additional salary. The Public Administrator indicated he did not consider how the standard fee schedule would affect wards with limited financial resources.

### 1.2 Annual and Final settlements

The Public Administrator does not always file required annual and final settlements timely.

Per a probate court report dated May 10, 2023, 91 of the 243<sup>4</sup> required annual settlements or final settlements (37 percent) were overdue. During our review of settlements filed for 9<sup>5</sup> of the 221 wards or estates, we noted the Public Administrator filed all applicable settlements after the due date. For these 9 wards or estates reviewed, 7 settlements were filed 447 to 952 days late and 1 final settlement was filed March 1, 2024, or 1,743 days late. For the 9 settlements, 6 were due after the Public Administrator took office and the other 3 were due during the prior Public Administrator's term.<sup>6</sup>

The Probate Clerk sends a reminder letter 60 days before annual settlements and final settlements are due and provides a monthly listing of past due annual settlements and final settlements to the Public Administrator. Despite these

<sup>4</sup> Includes 20 wards with 2 settlements overdue and 1 ward with 3 settlements overdue.

<sup>5</sup> We judgmentally selected annual settlements with large asset balances and selected different types of Public Administrator cases, such as conservatorship, personal representative, and guardian/conservatorship.

<sup>6</sup> The prior Public Administrator's term expired in December 2020.



---

Butler County  
Management Advisory Report - State Auditor's Findings

---

procedures, settlements remained unfiled or untimely filed. The Probate Clerk and the Public Administrator both indicated the prior Public Administrator left the office in disarray and that some supporting documentation could not be located. The Public Administrator had to reconstruct old records and file old delinquent annual settlements and final settlements, which resulted in the late filing of current annual settlements.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement and final settlement with the court for each ward or estate. Timely filing of annual settlements and final settlements is necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

A similar condition was noted in our prior 2 audit reports.

### 1.3 Disbursements

The Public Administrator does not ensure ward bills are paid timely. During our review of check registers and bills for 3 wards, we noted the Public Administrator paid room and board bills at least 30 days past their due dates and 60 days past the due date in one instance. On another occasion, the Public Administrator issued 2 separate checks on the same day for room and board bills, one for the current month and the second for the prior month which was 30 days past due. No late fees were charged for the late room and board bills. The Deputy Clerk indicated some bills were paid late due to the backlog of work. When asked why they were paid with 2 separate checks, the Deputy Clerk indicated they did not want the Probate Court to question one large payment.

Controls and procedures to ensure timely disbursements are necessary to prevent unnecessary fees, finance charges, and potential lapses in wards' services.

### 1.4 Segregation of duties

The Public Administrator has not adequately segregated accounting duties, does not perform documented supervisory reviews of detailed accounting and bank records, and has not adequately secured signature stamps. One deputy clerk is responsible for receipting, recording, and depositing money; preparing disbursements; and reconciling the bank accounts. In addition, all 3 deputies have access to the signature stamps and they do not apply their initials next to the signatures to identify which deputy used the signature stamps. The Public Administrator indicated that he has a small office and he did not consider the importance of segregating duties. The Public Administrator also indicated he did not realize the importance of safeguarding the signature stamps and identifying the clerk that used them.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording,



## Butler County Management Advisory Report - State Auditor's Findings

depositing, disbursing, and reconciling money. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential. In addition, proper controls over the use of the signature stamps would reduce the possibility that loss, theft, or misuse of funds will go undetected.

### 1.5 Receipting and recording

Public Administrator's office personnel do not issue receipt slips for checks received in the office. The Public Administrator indicated they scan the checks received when preparing the deposit; however, he did not consider the importance of issuing receipt slips. Failure to implement adequate receipting procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected.

## Recommendations

The Public Administrator:

- 1.1 Work with the court to develop a formal policy outlining the fee amount to assess wards and reevaluate the rate structure used for processing ward financial activity to ensure the fees charged are reasonable.
- 1.2 File annual and final settlements timely.
- 1.3 Implement procedures to ensure bills are paid timely.
- 1.4 Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records are performed. In addition, the Public Administrator should establish controls over the use of signature stamps.
- 1.5 Issue prenumbered receipt slips for all money received.

## Auditee's Response

- 1.1 *Due to the excessive backlog and lack of training, we followed the direction and approval of the courts in order to ensure we are not charging excessive and unreasonable fees. Any and all recommendations from the courts are taken under consideration and implemented into our daily work. Charges for preparing settlements are based on a minimum fee and for some settlements may be set at a lower rate than actual time spent.*
- 1.2 *All efforts are in place to improve timely filing of all settlements.*
- 1.3 *All efforts are in place to improve timely payment of all accounts payable.*
- 1.4 *With the addition of a part-time employee we are now able to double check all financial activities to identify and correct any potential*



Butler County  
Management Advisory Report - State Auditor's Findings

*errors. The Public Administrator's signature stamps are now kept in a lock box when not in use. When a signature stamp is used, we now include the initials of the employee using the stamp.*

1.5 *We have implemented the use of receipt slips. All checks received in the office are also scanned and placed into wards' folders.*

## Auditor's Comment

1.1 While the court reviews and approves ward fees, the Public Administrator has a fiduciary duty to the wards to ensure only necessary and prudent fees are charged. Also, while the Public Administrator's response indicates some settlement fees may be set at a lower rate than actual time spent, this does not apply to the wards discussed in the finding, who have little or no financial activity, and therefore, less to report on their annual settlements.

## 2. Property Tax System

Controls and procedures over the property tax system need improvement. The County Collector's office collected property taxes and other receipts totaling approximately \$33.5 million during the year ended February 28, 2023.

### 2.1 Review of activity

Neither the County Clerk nor the County Commission adequately review the financial activities of the County Collector. The account book maintained by the County Clerk was not complete, did not track all taxes charged to the County Collector, and did not agree to the annual settlements submitted by the County Collector. In addition, the County Clerk and the County Commission did not adequately review and approve the County Collector's annual settlement for the year ended February 28, 2023.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with money payable into the county treasury. In addition, Section 139.190, RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector. Maintaining an account book or other records that summarize all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatements, and protested amounts would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk and the County Commission to verify the County Collector's annual settlements. Such procedures are intended to establish checks and balances related to the collection of property taxes.

A similar condition was noted in our prior county audit report and the prior audit report of the County Collector and Property Tax System. In addition, Report No. 2015-103, *Follow-up Report on Audit Findings - Butler County Collector and Property Tax System*, issued in November 2015, reported the status, at that time, as partially implemented.



## Butler County Management Advisory Report - State Auditor's Findings

**2.2 Additions and abatements** The County Clerk and the County Commission do not adequately review property tax additions and abatements. Prior to August 2023, County Collector's office personnel prepared a listing of Real Property and Personal Property additions and abatements based on the County Collector's computer system for the County Commission's review. The Deputy Assessor indicated, beginning in August 2023, the County Collector stopped providing the listing of Real Property additions and abatements, so the Assessor began providing a manually aggregated total. The Assessor's computer system is unable to produce a report of additions and abatements; therefore, the County Assessor had to manually aggregate the individual additions and abatements. The County Clerk and the County Commission review the aggregated court orders and sign them to document approval. However, neither the County Collector's nor Assessor's reports included reasons for the additions or abatements and the County Commission did not request this information because it did not know it was available.

In addition, no one is comparing the report of additions and abatements in the County Collector's system to the Assessor's report to ensure all changes are properly recorded. We noted an instance in which the March 2024 aggregated court order prepared by the Assessor and approved by the County Commission did not include a \$661 abatement that was on the March real property abatements listing from the County Collector's system. The County Assessor and the County Collector stated that they are on different computer systems that do not always interface properly, which may cause differences. This makes it critical for the County Clerk or the County Commission to perform an independent reconciliation of the system information. The County Clerk and the County Commission stated they were unaware of the importance of reconciling these reports and ensuring the Assessor and the County Collector data match.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making corrections to the tax books with the approval of the County Commission. If it is not feasible for the County Clerk to make corrections to the tax books, periodic review of detail records and timely approvals of additions and abatements, along with an independent reconciliation of approved additions and abatements to corrections made to the property tax system, would help ensure changes are proper.

## Recommendations

- 2.1 The County Clerk maintain an accurate and complete account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
- 2.2 The County Commission and the County Clerk develop procedures to ensure all property tax changes are properly approved and



Butler County  
Management Advisory Report - State Auditor's Findings

monitored and reconcile changes in the County Collector and Assessor's systems to ensure accuracy.

## Auditee's Response

- 2.1 *The County Clerk and the County Commission (since 2024) adequately review the financial activities of the County Collector. The account book maintained by the County Clerk is now complete and tracks all taxes charged to the County Collector, and agrees to the Annual Settlement for 2024. All monthly collections, delinquent credits, additions and abatements, and protested amounts are shared with the County Clerk and are used to balance each month with the County Collector.*
- 2.2 *The County Commission and the County Clerk will develop procedures to ensure all property tax changes are properly approved and monitored. The County Assessor and County Collector do not have the same program by which abated and/or assessed values are computed, and in some months the abatements and additions differ from each other. The County Clerk will not present to the County Commissioners nor accept the monthly additions and abatements reports from either office until the discrepancies are eliminated.*

## 3. County Collector's Controls and Procedures

### 3.1 Assessment withholdings

Controls and procedures in the County Collector's office need improvement.

The County Collector does not monitor and/or subsequently reduce the percentage used to calculate amounts withheld from tax collections for the Assessment Fund. As a result, during the year ended December 31, 2022, she withheld \$68,740 more from tax collections for the Assessment Fund than allowed by state law and disbursed less funds to taxing authorities. During that period, approximately \$143,740 was withheld from property taxes for the Assessment Fund which exceeded the \$75,000 maximum amount allowed. The County Collector stated she believed the County Assessor's office was responsible for paying this overage back when the \$75,000 threshold was reached.

Section 137.720.1, RSMo, requires a 1 percent withholding on ad valorem property tax collections allocable to each taxing authority be deducted from the collections of taxes each year and deposited into the Assessment Fund of the county. Section 137.720.3, RSMo, requires an additional 1/2 percent commission be withheld and also deposited into the Assessment Fund. However, Section 137.720.3, RSMo, limits the additional 1/2 percent deduction to \$75,000. After this limit is reached, the total percentage withheld should be reduced to only 1 percent. Adequate monitoring and proper





## Butler County Management Advisory Report - State Auditor's Findings

calculation of assessment fund withholdings are necessary to ensure compliance with statutory provisions.

### 3.2 Outstanding checks

The County Collector has not established procedures to routinely follow up on outstanding checks in the main, miscellaneous, and drainage bank accounts. As of February 28, 2023, there were 77 main bank account checks, totaling \$6,786; 2 drainage bank account checks, totaling \$11,729; and 3 miscellaneous bank account checks totaling \$242 outstanding for more than a year. The County Collector did not investigate the checks and she was unable to identify the payees of the 21 main bank account checks written prior to her taking office in March 2015.

Procedures to track, routinely follow up on, and reissue outstanding checks, as appropriate, are necessary to prevent the accumulation of money in the account and to ensure funds are disbursed to the appropriate payees or as otherwise provided by state law. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain unclaimed for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division.

### 3.3 Liabilities

The County Collector does not compare the protested tax bank account balances to a list of liabilities. In addition, the County Collector does not prepare a monthly list of liabilities for the main and drainage bank accounts. As a result, as of February 28, 2023, the County Collector had unidentified balances of \$58,441 in the main bank account, \$41,599 in the protested tax bank account, and \$500 in the drainage account. The County Collector stated a portion of the funds in the bank accounts are attributable to interest earned and some of the funds were in the accounts when she took office and she does not have records for those funds.

Maintaining unidentified bank balances increases the risk of loss, theft, or misuse of such funds going undetected. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain unclaimed for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division. Regular identification and comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities.

## Recommendations

The County Collector:

- 3.1 Review Assessment Fund withholdings for past years, determine the excess amount distributed to the Assessment Fund, and disburse that amount to the taxing authorities. The County Collector should also ensure the percentage to be deducted from property taxes for the Assessment Fund is properly reduced in future years once the \$75,000 limit is reached.



Butler County  
Management Advisory Report - State Auditor's Findings

- 3.2 Establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If the payee cannot be located, the funds should be disbursed in accordance with state law.
- 3.3 Prepare monthly lists of liabilities and reconcile the lists to the available cash balances. Any differences should be promptly investigated and resolved. In addition, the County Collector should disburse any unidentified funds in accordance with state law.

## Auditee's Response

- 3.1 *We have now implemented an Assessment Fund manual spreadsheet to calculate the monthly disbursement to the Assessment Fund. We are also working with the County Clerk's and the County Assessor's offices to refund the overage for previous year(s).*
- 3.2 *The Collector's office does have a spreadsheet of outstanding checks that we reconcile monthly along with our bank statements. I have spoken to the bank about placing stop payments on checks, and reissuing; however, a stop payment only lasts for 90 days and I was told I would have to place a stop payment on said check(s) every 90 days forever. Next time we order new checks for the office, we will make sure to have a "void after 90 days" clause on the checks. If after three years the same checks are still outstanding, we will turn them over to the State Treasurer's Unclaimed Property Division.*
- 3.3 *I believe a portion of these unidentified balances are a result of interest in all accounts. In or around 2010, the county switched banks and a great portion of these unidentified balances have been here since the change in banks. This was before my time in office. The County Collector, County Commissioners, and County Clerk will discuss how to disperse these unidentified amounts during an open meeting of the County Commissioners. The County Collector's office has always kept a spreadsheet of liabilities for all bank accounts to the best of our knowledge.*

## 4. Prosecuting Attorney's Controls and Procedures

### 4.1 Outstanding checks

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$125,149 in court-ordered restitution and fees during the year ended December 31, 2022.

The Prosecuting Attorney's office has not established procedures to follow up on outstanding checks. As of December 31, 2022, 105 checks, totaling \$18,720 for the restitution account, and 32 checks totaling \$4,444 for the bad check account were outstanding for more than a year. The clerk indicated they do not follow up on outstanding checks because people often move and do not provide forwarding information.



## Butler County Management Advisory Report - State Auditor's Findings

Procedures to routinely follow up on and reissue outstanding checks, as appropriate, are necessary to prevent the accumulation of money in bank accounts and to ensure funds are disbursed to victims or as otherwise provided by state law. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain unclaimed for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division.

### 4.2 Liabilities

The Prosecuting Attorney's office does not prepare a monthly list of liabilities for the restitution account. As of December 31, 2022, the restitution account had an unidentified balance of \$2,148. Prosecuting Attorney's office personnel indicated they do not maintain a list of open items, because they disburse all amounts collected, other than interest, immediately. The Prosecuting Attorney indicated the unidentified balance is likely comprised of interest earned prior to 2019, when the Prosecuting Attorney took office; however, the office was unable to obtain records confirming this.

Maintaining unidentified bank balances increases the risk of loss, theft, or misuse of such funds going undetected. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain unclaimed for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division. Regular identification and comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities.

### Recommendations

The Prosecuting Attorney:

- 4.1 Establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If a payee cannot be located, the funds should be disposed of in accordance with state law.
- 4.2 Prepare monthly lists of liabilities and reconcile the lists to available cash balances. Any differences should be promptly investigated and resolved. In addition, the Prosecuting Attorney should disburse any unidentified funds in accordance with state law.

### Auditee's Response

- 4.1 *Checks that are outstanding for at least 6 months will be reviewed and we will request that the bank stop payment on them. Checks will be reissued to the recipient, if they are located and a new address is provided. Checks whose recipient cannot be located will be turned over to the Missouri State Treasurer's Unclaimed Property Division.*
- 4.2 *The Butler County Prosecutor's office is in the process of preparing a monthly list of liabilities report.*



Butler County  
Management Advisory Report - State Auditor's Findings

## 5. Sheriff's Compensation

The County Commission authorized mid-term salary increases totaling \$21,732 to the Sheriff in violation of constitutional provisions and state law. The Sheriff took office in 2021 at the salary level approved by the Butler County Salary Commission.

Section 57.317.1(2), RSMo, enacted in 2021, states the sheriff shall receive an annual salary computed based on a percentage of the compensation of an associate circuit judge of the county, with the percentage determined by a statutory schedule using the county's current assessed valuation level. The law indicates if the increase to the Sheriff's salary is less than \$10,000, the increase shall take effect January 1, 2022, but if the salary increase is more than \$10,000, the increase shall be paid equally over a 5-year period. However, Article VII, Section 13, of the Missouri Constitution prohibits an increase in compensation for state, county, and municipal officers during the term of office. Court cases have concluded that to receive additional compensation during a term of office there must be: (1) no existing compensation for the office; (2) new or additional duties extrinsic or not germane to the office; or (3) the mid-term increase must result from the application of a statutory formula for calculating compensation that was in place prior to the individual being elected or taking office. None of those circumstances exist; therefore the increase to the Sheriff's salary should be effective only for any Sheriff elected and sworn into office after the new salary schedule was authorized.

The County Commission discussed the issue with its legal counsel; however, the Commission did not obtain a written legal opinion on these matters and authorized the salary increase for the Sheriff in 2022, and authorized the remaining portion of the salary increase in 2023. The county gave the Sheriff a \$4,699 increase in 2022 (approximately one-fifth of the calculated total increase) and a \$17,033 increase in 2023 (approximately four-fifths of the remaining calculated total increase) instead of spreading the increase out over 5 years as required. The County Commissioners indicated they thought they were following state law.

### Recommendation

The County Commission discontinue the mid-term salary increase and consider various methods for possible recoupment of money already paid.

### Auditee's Response

*It was determined by the County Commission that they were acting on a legal interpretation of the law as presented to them at the time of the raise in 2022. The County Commission will discuss any remedies for restitution with legal counsel.*

## 6. County Credit Card Controls and Procedures

The county does not monitor credit card limits for county credit cards and the county's monthly-cycle credit card limits are excessive. The total credit limit for the county's 12 credit cards was \$116,500 during 2022.



## Butler County Management Advisory Report - State Auditor's Findings

We noted 5 of the 12 credit cards used by county officials and employees have excessive credit limits based on their limited credit use<sup>7</sup> during 2022 as follows:

- The Presiding Commissioner and Human Resources Director only used 1 to 4 percent of their combined \$20,000 credit limit (2 separate credit cards shared the credit card limit).
- The County Clerk only used 1 to 9 percent of her \$20,000 credit limit.
- The County Assessor only used 1 to 12 percent of his \$20,000 credit limit.
- The Juvenile Office only used 7 to 53 percent of its \$15,000 credit limit.
- The County Road and Bridge Department only used 1 to 2 percent of its \$14,500 credit limit.

Excessive credit card limits and purchasing ability increase the risk of abuse and potential large liabilities for the county. By periodically comparing the actual purchasing card activity to monthly cycle limits and adjusting limits as needed, the county can strengthen controls over the cards and reduce potential risks. The County Commission indicated it was not aware of the total liability (credit limits) and the risk exposure to the county of these high credit limits.

### Recommendation

The County Commission review and adjust credit card limits to reasonable amounts.

### Auditee's Response

*The County Clerk will contact the credit card companies extending credit for the cards held by the County Clerk, County Assessor, and Human Resources in an effort to lower the credit card limits to \$2,500 each. It is noted that these particular cards were set with certain credit limits by the companies extending credit.*

## 7. Sales Tax Rollback

The County Clerk did not accurately calculate property tax levy reduction amounts.

Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of sales taxes collected. Butler County voters enacted a one-half cent sales tax with a provision to reduce property taxes by 50 percent of sales taxes collected. The county is required to estimate the annual property tax levies to meet the 50 percent reduction requirement and provide for an

<sup>7</sup> Includes payments made from the County General Fund for the Presiding Commissioner and Human Resources Director, County Clerk, and Juvenile Office credit cards; Assessment Fund for the Assessor credit card; and Road and Bridge Fund for the Road and Bridge Department credit card.



## Butler County Management Advisory Report - State Auditor's Findings

adjustment for actual sales tax collections of the preceding year that are more or less than the estimate for the preceding year.

When calculating the property tax reduction each year, the County Clerk did not account for the difference between estimated and actual sales taxes collected for the preceding year. As a result, approximately \$222,770 in excess property taxes were collected for 2020, 2021, and 2022. The County Clerk indicated she used the former County Clerk's method to calculate the reduction and did not realize that the difference between estimates and actual sales taxes collected should be considered. The County Clerk also indicated the County Commission was not aware of the issue and relied on the former County Clerk's calculations.

To ensure property tax levies are properly set and property tax rate ceilings are maintained, property tax levy reductions must be accurately calculated.

### Recommendation

The County Commission and the County Clerk properly calculate property tax rate reductions based on sales tax collections and develop a plan to correct the accumulation of prior over collections of property taxes.

### Auditee's Response

*The County Clerk will immediately begin to properly calculate property tax rate reductions based on sales tax collections and develop a plan to correct the accumulation of the over-collections of prior years. The sales tax rollback and tax rate must be approved by the County Commission and a public hearing must be held in order for the tax rate to be approved. The County Clerk notes that taking an additional reduction in the tax rate in any one given year will prove to be a burden on the budget of the county. The County Clerk will make a recommendation to the County Commission to take a voluntary reduction in odd years only in order to recapture a portion of the amount over collected. The county will use higher amounts as the estimated sales tax revenues in order to keep the over-collections at a minimum.*

## 8. Sunshine Law Public Access Policy

The County Commission has not adopted a written policy regarding public access to county records as required by state law. A public access policy can identify a person to contact, provide an address to mail such requests, establish fees that may be assessed for providing copies of public records, and require the county to document Sunshine Law requests in a log. According to the County Clerk, the county has a records request form that is completed by the requestor; however, the county does not receive many records requests and the county does not charge for these requests.

Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law. Section 610.023, RSMo, lists requirements for making records available to the public. To ensure compliance with this section, the county should document adequate information in a log to determine if requests are completed timely and all



Butler County  
Management Advisory Report - State Auditor's Findings

requests are adequately filled. The log information should include the date of request, a brief description of the request, the date the request is completed, and any associated costs of fulfilling the request. Section 610.026, RSMo, allows the county to charge fees for providing access to and/or copies of public records and provides requirements related to fees.

## Recommendation

The County Commission develop a written public access policy, and maintain a public request log or other documentation to help ensure compliance with state law.

## Auditee's Response

*The County Commission has adopted a written policy regarding public access to county records as required by state law. The County Clerk's office will document information in a log to determine if requests are completed timely and all requests are adequately filled. The log information will include the date of the request, a brief description of the request, the date the request is completed, and any associated costs of fulfilling the request.*

## 9. Electronic Data Security

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

### 9.1 Passwords

County officials have not established adequate password controls to reduce the risk of unauthorized access to office computers and data. County employees are not required to change passwords periodically in the offices of the Prosecuting Attorney, Public Administrator, and County Assessor. Also, some passwords used in the office of the Recorder of Deeds are not kept confidential, which increases the risk of a compromised password. County Officials indicated they did not realize the importance of changing passwords regularly. The Recorder of Deeds indicated she did not realize the risk of sharing passwords. The County Commission indicated it was not aware that passwords were not periodically changed and that passwords were shared in some offices.

Passwords are necessary to authenticate access to computers and identify activity performed by each individual. The security of computer passwords is dependent upon keeping them confidential. However, since passwords are not periodically changed in certain offices, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. In addition, allowing users to share accounts and passwords reduces individual accountability for system activity and unauthorized system access could occur. Passwords that are changed periodically and are not shared, reduce the risk of a compromised password and unauthorized access to and use of computers and data.

A similar condition was noted in our prior audit report.



Butler County  
Management Advisory Report - State Auditor's Findings

## 9.2 Security controls

The County Assessor, County Clerk, County Collector, Public Administrator, and Sheriff do not have security controls in place to lock computers after a certain period of inactivity and the County Collector's office computers do not lock after a specified number of incorrect logon attempts. Officials indicated they had not considered the necessity of requiring computers to lock after a certain period of inactivity and user IDs to be locked or revoked after failed password attempts.

Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

## Recommendations

The County Commission work with other county officials to:

- 9.1 Require employees to periodically change passwords and ensure all passwords are kept confidential.
- 9.2 Require county computers to have security controls in place to lock each computer after a certain period of inactivity and after a specified number of incorrect logon attempts.

## Auditee's Response

- 9.1 *All offices will be notified that it is required to change passwords periodically to authenticate access to computers and that all passwords are to be kept confidential.*
- 9.2 *It will be required to have security controls in place to lock each computer after a certain period of inactivity and after a specified number of incorrect logon attempts.*

## 10. Electronic Communication Policy

The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>8</sup>

<sup>8</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at





---

Butler County  
Management Advisory Report - State Auditor's Findings

---

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The County Commission indicated it was unaware of the record retention requirements and the electronic communications guidelines.

## Recommendation

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

## Auditee's Response

*The county developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Division on August 19, 2024. A copy of such policy will be distributed among all county officials for their own records. A copy was supplied to the State Auditor's Office.*

---

## 11. Board for the Care of the Handicapped

The Board for the Care of the Handicapped does not adequately monitor payments and uses of funding to not-for-profit (NFP) entities. The Board received property taxes and other receipts totaling approximately \$674,604 for the year ended December 31, 2022, to provide sheltered workshop and transportation services to developmentally disabled citizens.

The contracted NFP entities did not provide the Board information required by the contracts including projects undertaken and progress towards achieving goals; monthly financial reports, including an accounting of all receipts and disbursements of all funds; and other documentation such as the sale, lease, or transfer of real or personal property. Additionally, the NFP entities did not provide the Board documentation of their beginning or projected ending cash balance on annual funding requests. These requests only included anticipated revenues and disbursements. The Board indicated NFP entity information is discussed at meetings; however, the Board does not request required documentation and does not document discussions with the NFP entities. The Board meets twice a year to approve funding for the various entities, and relies on the County Commission to approve periodic payments to the NFP entities based on schedules established by the annual budget.

Without requiring NFP entities to submit information regarding projects, goals undertaken, and monthly financial reports, as required by contract, the Board cannot adequately monitor how funds are spent and ensure the funds are used appropriately.

---

<<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed June 13, 2024.



---

Butler County  
Management Advisory Report - State Auditor's Findings

---

A similar condition was noted in our 3 prior audit reports.

## Recommendation

The Board for the Care of the Handicapped ensure NFP entities submit information required by contract and document any discussions held with NFP entities.

## Auditee's Response

*The Board President on behalf of the Board provided the following response:*

*At this time, I understand and concur with the findings of the audit. The findings and recommendations will be taken under advisement and presented to the rest of the board at the annual budget meeting to be held this fall. At that time, the issues regarding the adequate monitoring of payments and the uses of funding to not-for-profit entities will be discussed. Additionally, with assistance from the other members of the board a plan to address and ameliorate the issues stated in the audit will be undertaken.*

---

# Butler County

## Organization and Statistical Information

---

Butler County is a county-organized, third-class county. The county seat is Poplar Bluff. The county's population was 42,130 in 2020, according to the U.S. Census Bureau.

Butler County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 132 full-time employees and 4 part-time employees on December 31, 2022.

County operations also include the Board for the Care of the Handicapped and the Senior Citizens' Board.

### Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2023	2022
Vince Lampe, Presiding Commissioner	\$	49,663
Don Anderson, Associate Commissioner		47,135
Dennis LeGrand, Associate Commissioner		47,135
Debra Lundstorm, Recorder of Deeds		70,897
Tonyi Deffendall, County Clerk		70,897
Kacey Proctor, Prosecuting Attorney		148,549
Mark Dobbs, Sheriff		76,695
Tammy Marler, County Treasurer		70,897
James Akers, County Coroner		70,897
Jeffery Darnell, Public Administrator		70,897
Emily Parks, County Collector (1), year ended February 28,	102,089	
Chris Rickman, County Assessor, year ended August 31,		70,897

- (1) Includes \$31,192 of commissions earned for collecting drainage district and city property taxes.



# Scott Fitzpatrick

---

## Missouri State Auditor

Ste. Genevieve County Collector and  
Property Tax System

Report No. 2024-086

October 2024

[auditor.mo.gov](https://auditor.mo.gov)



# CITIZENS SUMMARY

## Findings in the audit of the Ste. Genevieve County Collector and Property Tax System

County Collector Controls and Procedures	The former County Collector distributed \$2,044 more in fees than collected. The County Clerk receives 5 cents per tract of land for comparing and authenticating delinquent land lists. The audit reviewed the monthly distributions for the 10 months the former County Collector was in office. In 8 of the 10 months, the former County Collector issued a check to the County Clerk for this fee, and also distributed the same amount to the County Treasurer. It is unclear why the former County Collector did this. The County Collector does not account for the numerical sequence of receipt slips to ensure money received has been properly recorded and deposited. The Collector's computer system uses one receipt slip sequence for all receipt slips issued.
Tax Maintenance Fund Budget	The former County Collector did not request, and the County Commission did not prepare, budget amendments for the Tax Maintenance Fund (TMF) for the year ended December 31, 2023. The TMF was overspent by \$11,428, or 28 percent of budgeted disbursements.

In the areas audited, the overall performance of this entity was **Good**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Ste. Genevieve County Collector and Property Tax System

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory	
Report - State Auditor's	1. County Collector Controls and Procedures .....4
Findings	2. Tax Maintenance Fund Budget .....5

---

Organization and Statistical	7
Information	



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

County Commission  
and  
County Collector  
Ste. Genevieve County, Missouri

We have audited the County Collector and Property Tax System of Ste. Genevieve County. Section 52.150, RSMo, requires the State Auditor to audit the office of the County Collector after being notified of a vacancy in that office. On December 11, 2023, a vacancy occurred in the office of the County Collector of Ste. Genevieve County. A successor was appointed and sworn into office effective December 14, 2023. The scope of our audit included, but was not necessarily limited to, the period of March 1, 2023, through December 11, 2023. The objectives of our audit were to:

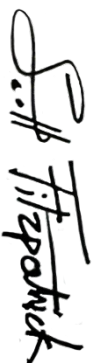
1. Evaluate the county's internal controls over significant property tax functions.
2. Evaluate the county's compliance with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the County Collector and county management and was not subjected to the procedures applied in our audit of the County Collector and Property Tax System.

Section 52.150, RSMo, requires the County Commission to accept the State Auditor's report and, if necessary, to take certain specific actions if the State Auditor finds any funds owed to the county or the former County Collector. For the areas audited, we identified (1) deficiencies in internal controls and (2) no significant noncompliance with legal provisions. Compensation was in accordance with statutory provisions. The accompanying Management Advisory Report presents our findings arising from our audit of the County Collector and Property Tax System of Ste. Genevieve County.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large initial "S" and a long horizontal stroke extending to the right.

Scott Fitzpatrick  
State Auditor



---

# Ste. Genevieve County Collector and Property Tax System Management Advisory Report State Auditor's Findings

---

## 1. County Collector Controls and Procedures

Controls and procedures in the County Collector's office need improvement. The County Collector's office collected approximately \$74 million in property taxes and other receipts during the year ended February 29, 2024.

### 1.1 Distributions

The former County Collector distributed \$2,044 more in fees than collected. The County Clerk receives 5 cents per tract of land for comparing and authenticating delinquent land lists. We reviewed the monthly distributions for the 10 months the former County Collector was in office. In 8 of the 10 months, the former County Collector issued a check to the County Clerk for this fee, and also distributed the same amount to the County Treasurer. It is unclear why the former County Collector did this. Failure to implement adequate distribution procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected.

### 1.2 Numerical sequence of receipt slips

The County Collector does not account for the numerical sequence of receipt slips to ensure money received has been properly recorded and deposited. The Collector's computer system uses one receipt slip sequence for all receipt slips issued. The County Collector's staff stated they were not aware of the importance of reviewing the sequence of receipt slip numbers. Failure to implement adequate receipting procedures increases the risk that loss, theft, or misuse of money could occur and go undetected.

## Recommendations

The County Collector:

- 1.1 Ensure monthly distributions are accurate.
- 1.2 Account for the numerical sequence of receipt slips.

## Auditee's Response

- 1.1 *I am preparing to start training my staff on the monthly disbursement procedures to have another check and balance system in place to ensure distributions are accurate.*
- 1.2 *This has been implemented. Currently, both deputies have a batch open throughout the day. At the end of the day, they each close their respective batch and ensure they balance. One of the deputies will then close the batches together for "end of day" within the tax software system and prepare the deposit and final reports. Once the deputy finishes preparing the deposit, the other deputy will double check the deposit for accuracy and initial it. The deposit slip and the cash/checks are placed in the bank bag and turned over to the County Collector for deposit. The reports are also turned over to the County Collector, where at that time, I review the transaction listing and the voided transactions. The collections are entered into the Daily Deposit Log and into QuickBooks, which are used to balance daily*



## Ste. Genevieve County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

*against a Monthly Register of Paid Taxes report with the tax software program.*

*The Collector's Office also has a carbonless Money Receipt Book, which is numbered. This receipt book is used for transactions when the tax software program is not available or for items the software does not produce a paper receipt slip for and/or the taxpayer is requesting a receipt slip, such as duplicate receipt slips, return check fees, etc.*

## 2. Tax Maintenance Fund Budget

The former County Collector did not request, and the County Commission did not prepare, budget amendments for the Tax Maintenance Fund (TMF) for the year ended December 31, 2023. The TMF was overspent by \$11,428, or 28 percent of budgeted disbursements.

The TMF budget is prepared by the County Collector and submitted to the County Commission annually. While the County Commission approves the budget, it does not monitor the budget during the year because the County Collector maintains the fund in an account outside of the county treasury. The former County Collector's actual TMF disbursements exceeded the budgeted amounts throughout the year, but she did not request any budget amendments and none were prepared or approved by the County Commission prior to the budget being overspent. The former County Collector's TMF disbursements were for training, office furniture and equipment, and office supplies. The 2023 TMF budgeted and actual disbursements are presented below:

Category	Budgeted	Actual	(Over)/Under Budget
Salary Reimbursement to County	\$ 13,500	13,500	0
Office Supplies	3,000	6,554	(3,554)
Professional Services	1,000	60	940
Office Furniture, Computer Maintenance, and Equipment	5,000	11,259	(6,259)
Training and Mileage	9,500	13,772	(4,272)
Miscellaneous	2,000	7,283	(5,283)
Records Preservation	7,000	0	7,000
Total	\$ 41,000	52,428	(11,428)

Section 50.740, RSMo, prohibits counties from spending more than budgeted. Section 50.622, RSMo, provides guidance on when budget amendments are allowable. Realistic projections of the county's uses of funds and fund balances are essential for the efficient management of finances and for communicating accurate financial data to county residents. Proper monitoring and amending prior to disbursing funds is necessary for the budget to be an effective management tool and to comply with state law.



---

Ste. Genevieve County Collector and Property Tax System  
Management Advisory Report - State Auditor's Findings

---

## Recommendations

The County Collector and County Commission monitor Tax Maintenance Fund disbursements to ensure actual disbursements do not exceed budgeted amounts, and prepare necessary budget amendments timely.

## Auditee's Response

*The County Collector provided the following response:*

*I met with the County Commission in the first quarter of 2024 to review the Tax Maintenance Fund. The 2024 budget for the fund is \$33,500. As of August 31, 2024, \$23,565, or 70 percent, of that budget has been spent. Please note that \$5,485 spent in 2024 were for expenses incurred in 2023.*

*I will monitor the Tax Maintenance Fund budget and if any amendments need to be made, a request will be submitted to the County Commission in a timely manner. Furthermore, a guideline will be set going forward, approved by the County Commission, to review the Tax Maintenance Fund on a selected schedule.*

*The County Commission provided the following response:*

*We will work with the County Collector on this issue.*

---

# Ste. Genevieve County Collector and Property Tax System Organization and Statistical Information

---

The County Collector bills and collects property taxes for the county and most local governments. The county's population was 18,479 in 2020, according to the U.S. Census Bureau.

Pursuant to Section 52.015, RSMo, the term for which collectors are elected expires on the first Monday in March of the year in which they are required to make their last final settlement for the tax book collected by them. Annual settlements are to be filed with the county commission for the fiscal year ended February 28 (29).

Kim Gielow took office on March 1, 2023, and served as County Collector until December 11, 2023. Lisa Marschel was appointed the Ste. Genevieve County Collector and sworn into office on December 14, 2023.

The County Collector received compensation of \$53,018 for the period March 1, 2023, through December 11, 2023. This includes \$266 in commissions from levee district collections.



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
August 2024

Report No. 2024-085

October 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

Monthly Report on Political Subdivision Filings  
August 2024  
Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

Appendixes

---

Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended February 29, 2024 Reports Due August 31, 2024 .....	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due October 31, 2023 Filed in August 2024 .....	5
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2024 Filed in August 2024 .....	6



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions, other than cities, towns, and villages, required to file a financial report under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office shall notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 12 political subdivisions required to file a financial report by August 31, 2024, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in August 2024, after their filing deadline. The filing status for these 87 entities is presented in summary on page 3 and by individual entity in Appendixes B and C.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is stylized with a large, flowing "S" and "F".

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Political Subdivision Filings

August 2024

## Executive Summary

---

### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

This report includes the filing status for the 12 political subdivisions, other than cities, towns, and villages, with a fiscal year end of February 29, 2024. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 12 political subdivisions, 9 filed an annual financial report timely.

This report also includes the filing status for 87 political subdivisions, other than cities, towns, and villages, that filed their financial report in August 2024, after their filing deadline.



Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due August 31, 2024

Fiscal Year Ended February 29, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Mill Creek Dyke Drainage District	Yes	April 1, 2024
	Nishnabotna Drainage District	Yes	April 1, 2024
Audrain	Van-Far Ambulance District	Yes	June 4, 2024
Barton	Golden City Volunteer FPD	Yes	June 24, 2024
Carroll	De Witt Drainage & Levee District	Yes	June 6, 2024
	Egypt-Prairie Drainage District	Yes	March 13, 2024
	Norborne Land Drainage District	Yes	March 1, 2024
	PWSD 1 Carroll County	No	
	Riverside Levee District	Yes	February 6, 2024
Marion	Drainage District Marion County	No	
	Fabius River Drainage District	No	
Ste. Genevieve	Lake Forest Estates Clean Water District	Yes	March 19, 2024
Total Filed		9	
Total Not Filed		3	

Acronyms:

FPD            Fire Protection District  
PWSD         Public Water Supply District

Appendix B  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due October 31, 2023  
 Filed in August 2024

Fiscal Year Ended April 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Shops on Blue Parkway CID	Yes	August 23, 2024
Total Filed		1	

Acronyms:

CID                      Community Improvement District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2024

Filed in August 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Andrew County Ambulance District	Yes	August 2, 2024
	Bolckow FPD	Yes	August 16, 2024
	Levee District 5 Andrew-Holt-Nodaway County	Yes	August 7, 2024
Atchison	Langdon SRD Atchison County	Yes	August 9, 2024
Audrain	Audrain County Health Department	Yes	August 8, 2024
Barry	Butterfield FPD	Yes	August 13, 2024
	Seligman FPD	Yes	August 12, 2024
	Sugar Creek SRD 3 Barry County	Yes	August 14, 2024
	Washburn SRD 4 Barry County	Yes	August 16, 2024
Barton	Barton County Ambulance District	Yes	August 8, 2024
Bollinger	North County FPD	Yes	August 27, 2024
Boone	Broadway-Fairview TDD	Yes	August 15, 2024
	Conley Road TDD	Yes	August 19, 2024
	Cross Creek TDD	Yes	August 15, 2024
	Grindstone Plaza TDD	Yes	August 19, 2024
	Rock Bridge Center TDD	Yes	August 19, 2024
	Shoppes at Stadium TDD	Yes	August 19, 2024
	San Antonio FPD	Yes	August 7, 2024
Butler	Kelly Town Plaza CID	Yes	August 1, 2024
	Pike Creek Common Sewer District	Yes	August 5, 2024
	PWSD 104 Butler County	Yes	August 8, 2024
	Hamilton FPD	Yes	August 14, 2024
Caldwell	Northwest FPD Camden County	Yes	August 15, 2024
Camden	Osage Beach SRD Camden County	Yes	August 21, 2024
	Peninsula Development CID	Yes	August 13, 2024
	Carrollton Township Carroll County	Yes	August 10, 2024
Cass	Creighton FPD	Yes	August 22, 2024
Cedar	PWSD 1 Cedar County	Yes	August 14, 2024
Chariton	Mendon Public FPD	Yes	August 16, 2024
Christian	Finley River TDD	Yes	August 27, 2024
Clay	Fishing River FPD	Yes	August 23, 2024
Cole	Regional West FPD	Yes	August 7, 2024
Cooper	Overton-Wooldridge Levee District 1	Yes	August 7, 2024
	Pilot Grove Area FPD	Yes	August 12, 2024
Dallas	Southern Dallas County FPD	Yes	August 15, 2024
DeKalb	Union Star FPD	Yes	August 26, 2024
Dent	PWSD 1 Dent County	Yes	August 13, 2024
Franklin	PWSD 4 Franklin County	Yes	August 9, 2024
Gentry	King City FPD	Yes	August 7, 2024
Greene	Ash Grove FPD	Yes	August 25, 2024
	PWSD 6 Greene County	Yes	August 19, 2024

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2024

Filed in August 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Grundy	Laredo FPD	Yes	August 26, 2024
	Spickard FPD	Yes	August 9, 2024
	Spickard SRD Grundy County	Yes	August 14, 2024
Henry	Tightwad FPD	Yes	August 9, 2024
Howard	Levee District 7 Howard County	Yes	August 6, 2024
Iron	Iron County Health Department	Yes	August 1, 2024
Laclede	Bennett Spring FPD	Yes	August 6, 2024
Lawrence	Vineyard Benefit SRD Lawrence County	Yes	August 1, 2024
Lincoln	Winfield-Foley FPD	Yes	August 16, 2024
Linn	Linn County Health Department	Yes	August 6, 2024
	Purdin SRD Linn County	Yes	August 26, 2024
Miller	Tuscumbia FPD	Yes	August 30, 2024
Monroe	Madison-West Monroe FPD	Yes	August 29, 2024
Montgomery	Montgomery Volunteer FPD	Yes	August 8, 2024
New Madrid	PWSD 4 New Madrid County	Yes	August 14, 2024
Nodaway	Hopkins FPD	Yes	August 20, 2024
	Nodaway Township Nodaway County	Yes	August 15, 2024
Ozark	Ozark County Health Center	Yes	August 21, 2024
Pemiscot	Pemiscot County Memorial Hospital	Yes	August 13, 2024
Phelps	Doolittle Rural FPD	Yes	August 7, 2024
Platte	Central Platte FPD	Yes	August 8, 2024
	Dearborn Area FPD	Yes	August 6, 2024
	Parkville Commons TDD	Yes	August 5, 2024
	Weatherby Lake FPD	Yes	August 5, 2024
	Pleasant Hope FPD	Yes	August 27, 2024
Polk	Interstate Plaza/North Town Village TDD	Yes	August 8, 2024
Pulaski	Unionville SRD Putnam County	Yes	August 12, 2024
Putnam	Crooked River Drainage District	Yes	August 5, 2024
	Hardin FPD	Yes	August 3, 2024
	Henrietta-Crooked River D&LD	Yes	August 5, 2024
	Levee District 5 Ray County	Yes	August 16, 2024
	Tri-County Drainage District	Yes	August 2, 2024
	Gilliam SRD Saline County	Yes	August 15, 2024
	Grand Pass SRD Saline County	Yes	August 6, 2024
Saline	Levee District 2 Saline County	Yes	August 19, 2024
	Malta Bend SRD Saline County	Yes	August 7, 2024
	Saline County Rural FPD	Yes	August 6, 2024
Shelby	Salt River NHD	Yes	August 2, 2024
St. Clair	Vista SRD St. Clair County	Yes	August 7, 2024
St. Louis	370/MO Bottom Road/Taussig Road TDD	Yes	August 15, 2024
	Northeast Ambulance & FPD	Yes	August 29, 2024
Ste. Genevieve	Ste. Genevieve County PLD	Yes	August 1, 2024

Appendix C  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024  
Filed in August 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Stoddard	Castor Township Stoddard County	Yes	August 13, 2024
	Gray Ridge SRD Stoddard County	Yes	August 9, 2024
Taney	Historic Downtown Branson CID	Yes	August 6, 2024
Total Filed		86	

Acronyms:

CID	Community Improvement District
D&LD	Drainage and Levee District
FPD	Fire Protection District
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
August 2024

Report No. 2024-084

October 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

Monthly Report on Municipal Court and Revenue Filings  
August 2024  
Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

Appendixes

---

Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended February 29, 2024 Reports Due August 31, 2024 .....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in August 2024 .....	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due May 31, 2024 Filed in August 2024 .....	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2024 Filed in August 2024 .....	8



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by August 31, 2024, under Section 105.145, RSMo, and 15 CSR 40-3.030 and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) shall notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO shall notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Due to different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 4 cities and 4 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in August 2024, after their filing deadline. The filing status for these 17 cities, 2 towns, and 6 villages is presented in summary on page 4 and by individual entity in Appendixes B to D.

Scott Fitzpatrick  
State Auditor



---

# Monthly Report on Municipal Court and Revenue Filings

August 2024

## Executive Summary

---

### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedure to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. Rule 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires the SAO to notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359, RSMo, and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and a mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 4 cities and 4 villages with a fiscal year end of February 29, 2024, whose financial report was due by August 31, 2024. Of the 8 municipalities, 5 filed the financial report timely. Of the 4 municipalities required to file an addendum, 1 filed timely. Of the 3 municipalities required to file a certification, none filed timely.



Monthly Report on Municipal Court and Revenue Filings  
August 2024  
Executive Summary

---

This report includes the filing status for 17 cities, 2 towns, and 6 villages that filed at least one of the items (financial report, addendum, or certification) in August 2024, after their filing deadline. Of these municipalities, 18 filed an annual financial report, 10 filed an addendum, and 4 filed a certification.

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due August 31, 2024

Fiscal Year Ended February 29, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Fillmore	Yes	March 21, 2024	N/A	N/A
Audrain	City of Vandalia	Yes	August 1, 2024	No	No
Clay	Village of Oaks	No		N/A	N/A
Grundy	City of Tindall	Yes	August 27, 2024	N/A	N/A
Lincoln	Village of Chain of Rocks	Yes	June 24, 2024	N/A	N/A
Osage	Village of Freeburg	Yes	August 26, 2024	Yes	N/A
St. Louis	City of Pasadena Hills	No		No	No
	Village of Uplands Park	No		No	No
Total Filed		5		1	0
Total Not Filed		3		3	3
Total N/A		0		4	5

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Filed in August 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Iron	City of Viburnum	Yes	August 13, 2024	Yes	N/A
Jackson	City of Greenwood	**	December 20, 2023	Yes	Yes
Total Filed		1		2	1

\*\* Filed by December 31, 2023.

N/A Entities without a municipal judge are not required to file a certification.

Appendix C  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due May 31, 2024  
Filed in August 2024

Fiscal Year Ended November 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Mayview	Yes	August 16, 2024	No	N/A
Total Filed		1		0	0

N/A    Entities without a municipal judge are not required to file a certification.

Appendix D  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2024  
Filed in August 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Bolckow	Yes	August 28, 2024	N/A	N/A
Bollinger	Village of Glen Allen	Yes	August 8, 2024	N/A	N/A
Boone	Town of McBaine	Yes	August 3, 2024	N/A	N/A
Carroll	City of Bosworth	Yes	August 12, 2024	Yes	N/A
	Village of Tina	Yes	August 23, 2024	No	N/A
Dunklin	City of Cardwell	**	June 25, 2024	Yes	Yes
Jackson	Town of Unity Village	Yes	August 15, 2024	N/A	N/A
Linn	City of Browning	Yes	August 16, 2024	No	N/A
McDonald	City of Southwest City	***	July 26, 2024	Yes	**
	Village of Ginger Blue	Yes	August 1, 2024	N/A	N/A
Montgomery	City of High Hill	**	June 29, 2024	Yes	N/A
Newton	City of Seneca	Yes	August 20, 2024	**	**
	Village of Shoal Creek Estates	Yes	August 21, 2024	N/A	N/A
Ray	City of Hardin	Yes	August 14, 2024	No	No
Shannon	City of Winona	Yes	August 7, 2024	No	N/A
St. Charles	City of St. Charles	***	July 26, 2024	Yes	Yes
	Village of Josephville	Yes	August 7, 2024	N/A	N/A
St. Louis	City of Bel Nor	No		Yes	Yes
	City of Crystal Lake Park	***	July 29, 2024	Yes	No
	City of Riverview	Yes	August 23, 2024	Yes	No
	City of Shrewsbury	Yes	August 9, 2024	No	***
Texas	Village of Raymondville	Yes	August 2, 2024	N/A	N/A
Total Filed		16		8	3

\*\* Filed by June 30, 2024.

\*\*\* Filed after June 30, 2024, but before August 2024.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



# Scott Fitzpatrick

---

## Missouri State Auditor

### Village of Leslie

Report No. 2024-083

October 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Village of Leslie

Sewer Account Oversight	The Board does not actively monitor or manage the village's sewer accounts and does not obtain sufficient financial reports from the accounting firm that performs its sewer system accounting functions. As a result, the Board is unaware of sewer billings and accounts receivable and cannot ensure all money receipted by the accounting firm is properly handled and deposited. In addition, some accounts continue to be billed for services not provided.
Sewer and Street Maintenance Plans	The Board has not developed a formal annual maintenance plan for the village sewer system. The Board has a service contractor perform specific sewer maintenance, after evaluating requests from property owners. Requests made are not documented and a list of such requests is not maintained. The Board has not developed a formal annual maintenance plan for village streets. The Board's informal street maintenance strategy is to minimize costs.
Ordinances	Village ordinances are not organized, complete, or up to date. As a result, the ordinances may not accurately reflect current operations or provide clear expectations and responsibilities between the village and its residents. Most of the available sewer ordinances are approximately 20 years old, the Board does not have ordinances to address outstanding accounts receivable balances when property owners change, and the Board does not have an ordinance establishing changes to certain fees and limits to sewer accounts receivable balances. Additionally, available ordinances were found in a disorganized manner and it was not possible to determine if these were all the active ordinances.
Trustee Vacancies	The village has not filled a vacancy on the Board for several years. Currently, there are 2 vacancies following the April 2, 2024, municipal election. Board trustee vacancies have impacted the Board's ability to adequately oversee village operations.
Budgets, Financial Reporting, and Sewer Rate Review	The village did not prepare a budget for the years ended March 31, 2024, 2023, 2022, and 2021. The village did not file adequate annual financial reports with the State Auditor's Office as required by state law for the years ended March 31, 2023, 2022, 2021, and 2020. The village did not timely file its financial reports for the years ended March 31, 2021, and 2020. Section 105.145.9, RSMo, requires political subdivisions to be fined \$500 per day for missing filing deadlines, and as a result of the village's failure to timely file financial reports the village owes \$362,500 in fines, which stopped accruing on December 14, 2022, when the village filed its fiscal year 2020 and 2021 financial reports. Because the village does not impose a sales or use tax, the Department of Revenue (DOR) has not recouped any money from the village. The DOR further indicated if the village imposes such a tax in the future, the DOR would begin recouping the fine from any tax distributions the DOR would make to the village. The village does not publish or post semiannual financial statements as required by state law. The village has not obtained annual audits of its sewer system as required by state law. The village has not performed a recent formal review, such as a cost study, of its sewer rates.



Property Tax Revenues	The Board did not complete the village's 2023 property tax rate certification process. As a result, the Franklin County Clerk set the village's 2023 tax rate levy at zero. The village only received \$839 in property tax revenues for the year ended March 31, 2024, compared to \$6,843 received for the year ended March 31, 2023.
Procurement	The Board did not comply with the village's procurement ordinance when it failed to solicit bids for purchases exceeding \$500. The village's procurement ordinance requires 3 written bids when the estimated cost exceeds \$1,500 and 3 telephone or mail bids from prospective vendors when the estimated cost is more than \$500 but less than \$1,500. The village does not obtain written contracts with some service providers and outside parties. The only written contract the village has is for accounting services and this contract was created in October 2000.
Sunshine Law	The Board failed to comply with the Sunshine Law as it did not provide notice of the time, date, and place of each of its monthly meetings, and did not prepare or provide tentative agendas. In addition, minutes were not formally approved by either the preparer (a Board member) and at least one other Board member. The Board has not adopted a written policy regarding public access to village records as required by state law.
Electronic Communication Policy	The village has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

In the areas audited, the overall performance of this entity was **Poor**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Village of Leslie

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	1. Sewer Account Oversight.....4 2. Sewer and Street Maintenance Plans.....6 3. Ordinances.....7 4. Trustee Vacancies.....8 5. Budgets, Financial Reporting, and Sewer Rate Review.....8 6. Property Tax Revenues .....11 7. Procurement.....11 8. Sunshine Law .....13 9. Electronic Communication Policy.....14
---	---

---

Organization and Statistical Information	15
---	----



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the Honorable Chairman  
and  
Members of the Board of Trustees  
Village of Leslie, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the Village of Leslie. We have audited certain operations of the village in fulfillment of our duties. The scope of our audit included, but was not necessarily limited to, the year ended March 31, 2024. The objectives of our audit were to:

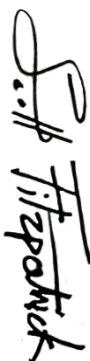
1. Evaluate the village's internal controls over significant management and financial functions.
2. Evaluate the village's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the village, as well as certain external parties; and performing sample testing using judgmental selection. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the village's management and was not subjected to the procedures applied in our audit of the village.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Village of Leslie.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large initial "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# Village of Leslie

## Management Advisory Report

### State Auditor's Findings

---

#### **1. Sewer Account Oversight**

The Board does not actively monitor or manage the village's sewer accounts and does not obtain sufficient financial reports from the accounting firm (referred to as "the firm" throughout the remainder of this report) that performs its sewer system accounting functions. As a result, the Board is unaware of sewer billings and accounts receivable and cannot ensure all money receipted by the firm is properly handled and deposited. In addition, some accounts continue to be billed for services not provided.

The Board pays the firm to maintain village sewer accounts and perform related bookkeeping, such as account billing and receipting, and disbursements approved by the Board. The Board relied on the firm's work and did not understand that it needed to manage and monitor this arrangement and the accounts.

The firm bills all sewer accounts monthly for the village. Billings only stop if the Board makes a request to the firm to stop billings for a specific account. The Board did not make any requests for billings to stop for any accounts during the fiscal year ended March 31, 2024.

We reviewed the firm's village account data for the calendar year ended December 31, 2023. At December 31, 2023, there were approximately 70 village sewer accounts, and the village's outstanding accounts receivable balance totaled \$28,329. During the year ended December 31, 2023, account billings and receipts totaled \$33,674 and \$39,973, respectively.

#### Billings

The Board does not review accounts to determine if action should be taken on monthly billings or outstanding accounts receivable balances. We noted the following concerns:

- The Board did not attempt to collect payments for 2 accounts whose outstanding balances totaled \$7,097, and \$1,788, respectively, as of December 31, 2023. These balances were also the balances for the 2 preceding years. No billings by the firm, or payments from the owners, occurred during this period. For the first account, the Board indicated the property is inhabited, billing was stopped in March 2020 for unknown reasons, and billings should restart. This account's balance represents over 15 years of unpaid billings at the village's current \$38 monthly billing rate. For the second account, the Board indicated the property is abandoned, and billing was stopped in March 2013 for unknown reasons.
- The Board did not attempt to stop billings for 4 accounts despite the village not providing services for these accounts. For 2 of the accounts the owner continued paying monthly billings despite the property being a vacant lot or abandoned. The owners of the other 2 abandoned properties did not make monthly payments on their accounts. It is unclear



## Village of Leslie Management Advisory Report - State Auditor's Findings

why the village did not have the firm stop billing and shut down the sewer services.

- When a property owner changes, a new account is not created. Instead, the firm updates the property's existing account to reflect the new owner. As a result, the new owner inherits the old owner's outstanding balance. For example, new owners inherited outstanding balances of \$4,460, \$3,456, and \$1,216, respectively, during 2023 and these amounts remained as part of their balance as of December 31, 2023. In addition, the Board does not have an ordinance addressing these situations (see Management Advisory Report (MAR) finding number 3).
- The Board is not aware when property owners change, and does not request the firm to provide any updates on the accounts to the Board. The firm periodically initiates such updates on the village's behalf, after it learns of new owners through title company notifications. The Board receives a monthly accounts receivable aging summary report from the firm that lists the current accountholders, but it does not clearly indicate the firm's updates to accounts since the previous month.

### Reviews of firm reports and information

The Board does not obtain sufficient reports and information from the firm to review sewer accounts and financial activity, and does not make full use of the report it does obtain from the firm. We noted the following concerns:

- The Board obtains, but does not thoroughly review, the firm's monthly accounts receivable aging summary report. This report offers limited information and does not meet the Board's monitoring and management needs. The report presents accounts receivable balances for individual accounts, as well as the total accounts receivable balance, but it typically excludes accounts with \$0 balances, even if these accounts are actively billed.
- The Board does not obtain additional reports available from the firm, such as monthly amounts billed for active accounts, monthly payments received for active accounts, and transaction histories for active accounts. The Board also does not request other useful information, such as updates made to the accounts for name changes.
- The Board does not obtain other financial information from the firm, such as bank statements and deposit reports, to ensure all money received was deposited and disbursements were appropriate.

### Signed agreements

The Board does not obtain signed sewer agreements with property owners to document procedures over sewer billings. Thus, the Board is not aware of ownership changes made to properties, and there is no assurance the village's



Village of Leslie  
Management Advisory Report - State Auditor's Findings

procedures are consistently communicated to, or clearly understood by, owners.

Overall conclusion

Without proper monitoring and management of the village's sewer accounts, the concerns noted will not be resolved, and similar situations will likely occur for other accounts. The village has relied on the firm to handle the sewer accounts and activity. Without obtaining adequate financial reports and bank statements from the firm regarding money handled for the village, the Board cannot ensure all money is properly deposited and disbursed.

Recommendation

The Board of Trustees establish policies and procedures to monitor and manage the village's sewer accounts, including reviewing current accounts to determine any action needed on monthly billings or outstanding balances; obtaining and reviewing adequate sewer account information from the firm; and obtaining signed agreements with all property owners. The Board should also obtain financial reports and bank statements from the firm to ensure all money received by the firm for the village is properly deposited and disbursed.

Auditee's Response

*We will act on all recommendations to the best of our ability.*

## 2. Sewer and Street Maintenance Plans

The village has not developed formal annual maintenance plans for its sewer system or streets.

Sewer maintenance

The Board has not developed a formal annual maintenance plan for the village sewer system. The Board has a service contractor perform specific sewer maintenance, after evaluating requests from property owners. Requests made are not documented and a list of such requests is not maintained. The village paid the contractor \$9,382 during the year ended March 31, 2024, and \$14,181 during the year ended March 31, 2023. The absence of routine, village-wide maintenance has left the village with minimal knowledge of the state of its sewer system, repair prioritization needs, and potential financial impacts.

Street maintenance

The Board has not developed a formal annual maintenance plan for village streets. The Board's informal street maintenance strategy is to minimize costs. The Board spent \$560 during the year ended March 31, 2024, and \$1,970 during the year ended March 31, 2023, for gravel. The Board did not spend additional money for services to repair the streets; instead, some Board members used their personal tractors to spread gravel on village streets.

Overall conclusion

Formal maintenance plans should be prepared in conjunction with the annual budget (see MAR finding number 5.1) and include a description of the sewer infrastructure and streets needing maintenance, the type of work to be performed, an estimate of the quantity and cost of materials needed, the dates



Village of Leslie  
Management Advisory Report - State Auditor's Findings

such work could begin, the amount of labor required to perform the work, and other relevant information. The plans should be included in the budget message and approved by the Board. In addition, a public hearing should be held to obtain input from village residents.

Formal maintenance plans would serve as useful management tools and provide greater input into the overall budgeting process. Plans provide a means to continually and more effectively monitor and evaluate the progress made in the repair and maintenance of sewers and streets throughout the year. The Board indicated it was unaware of the importance of developing maintenance plans, and simply performed repairs as needed.

## Recommendation

The Board of Trustees establish formal annual maintenance plans for the sewer system and streets. In addition, the Board should document and maintain property owners' requests for sewer maintenance.

## Auditee's Response

*We will establish a written plan to service the sewer system and maintenance of the roads.*

## 3. Ordinances

Village ordinances are not organized, complete, or up to date. As a result, the ordinances may not accurately reflect current operations or provide clear expectations and responsibilities between the village and its residents. We noted the following concerns:

- Most of the available sewer ordinances are approximately 20 years old, with the most recent ordinance dated July 2015. This ordinance increased the monthly billings from \$37 to \$38 for sewer accounts.
- The Board does not have an ordinance to address outstanding accounts receivable balances when property owners change. The firm currently assigns any outstanding balance to the property's new owner (see MAR finding number 1).
- The Board does not have a formal ordinance regarding a new policy implemented and communicated to sewer customers in June 2023 to set certain fees and to limit sewer accounts receivable balances to \$250 before it acts to shut down sewer services.<sup>1</sup>
- Available ordinances were disorganized and it was not possible to determine if these were all the active ordinances.

<sup>1</sup> The village made one attempt to remove sewer services during the year ended March 31, 2024, but determined it was not feasible to do this without the water district also shutting down water services.





## Village of Leslie Management Advisory Report - State Auditor's Findings

- Village personnel were not familiar with the various ordinances, and did not identify the existence of any newer ordinances. Similarly, the village's meeting minutes showed the Board rarely discussed ordinances.

Because ordinances passed by the Board to govern the village and its residents have the force and effect of law, it is important they are complete and followed. In addition, complete, consistent, and updated ordinances, including sewer ordinances documenting sewer operations, help ensure equitable treatment to residents, and help prevent misunderstandings. It is unclear why the village's ordinances are not organized, complete, or up to date.

### Recommendation

The Board of Trustees ensure the village maintains complete, consistent, and updated ordinances for all operations.

### Auditee's Response

*We are planning to review at least one ordinance per month and update as needed. We will organize them into a binder.*

## 4. Trustee Vacancies

The village has not filled a vacancy on the Board for several years. Currently, there are 2 vacancies following the April 2, 2024, municipal election. Board trustee vacancies have impacted the Board's ability to adequately oversee village operations. The Board indicated it has tried to get residents interested in filling the vacancies, but has not yet located suitable and willing candidates.

Section 80.040, RSMo, states the corporate powers and duties of the village shall be vested in a board of trustees, to consist of five members.

### Recommendation

The Board of Trustees fill the vacant trustee positions, to consist of five members as required by state law.

### Auditee's Response

*We have been and will continue to ask village citizens to join but have not had anyone say yes at this point.*

## 5. Budgets, Financial Reporting, and Sewer Rate Review

The village did not prepare annual budgets, file adequate annual financial reports, publish semiannual financial statements, or obtain an annual sewer audit, as required by state law. In addition, the village has not performed a recent review of its sewer rates.

### 5.1 Budgets

The village did not prepare a budget for the years ended March 31, 2024, 2023, 2022, and 2021. Board members were not aware a budget needed to be prepared annually.

A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of village operations. It also assists in



## Village of Leslie Management Advisory Report - State Auditor's Findings

setting sewer rates (see section 5.5) and the property tax levy (see MAR finding number 6), and informs the public about village operations and current finances. Section 67.010, RSMo, requires the budget present a complete financial plan for the ensuing budget year and sets specific guidelines for the information to be included in the budget. In addition, Section 67.080, RSMo, provides that no expenditures of public money should be made unless it is authorized in the budget. Proper monitoring of budgeted amounts to actual results is necessary for the budget to be an effective management tool.

### 5.2 Financial reporting

The village did not file adequate annual financial reports with the State Auditor's Office (SAO) as required by state law for the years ended March 31, 2023, 2022, 2021, and 2020. The village did not timely file its financial reports for the years ended March 31, 2021, and 2020. For all 4 years, the village submitted copies of monthly bank statements for its non-sewer accounts instead of submitting a financial report. The village also did not submit any financial information about its sewer operations. The current Board indicated it did not know how to prepare financial reports, and instead submitted bank statements to meet deadlines.

Section 105.145, RSMo, requires each political subdivision to file annual reports of financial transactions with the SAO. Section 105.145.5, RSMo, prohibits elected officials from continuing to receive compensation or processing disbursements after the deadline to submit the financial statement and until the financial statement is submitted to the SAO. Section 105.145.9, RSMo, requires political subdivisions to be fined \$500 per day for missing filing deadlines.<sup>2</sup> In addition, 15 CSR 40-3.030, requires each political subdivision to file annual reports within 6 months of the end of the subdivision's fiscal year.

### 5.3 Published financial statements

The village does not publish or post semiannual financial statements as required by state law. As a result, information regarding the village's financial activity and condition is not available to citizens. The Board indicated it was unaware that semiannual financial statements needed to be published.

Section 80.210, RSMo, requires the Board to prepare and publish semiannual financial statements in a local newspaper, or if there is no local newspaper, to post semiannual financial statements in at least six of the most public places in the village.

---

<sup>2</sup> The Department of Revenue (DOR) indicated the village's total fine is \$362,500, which stopped accruing on December 14, 2022, when the village filed its fiscal year 2020 and 2021 financial reports. Because the village does not impose a sales or use tax, the DOR has not recouped any money from the village. The DOR further indicated if the village imposes such a tax in the future, the DOR would begin recouping the fine from any tax distributions the DOR would make to the village.



## Village of Leslie Management Advisory Report - State Auditor's Findings

### 5.4 Annual audits

The village has not obtained annual audits of its sewer system as required by state law. The Board indicated it was unaware audits were required.

Section 250.150, RSMo, requires the village obtain annual audits of the sewer system with the cost of the audit to be paid from revenues received from the system. Additionally it states the audit shall be performed by a public accountant employed for that purpose.

### 5.5 Sewer rates

The village has not performed a recent formal review, such as a cost study, of its sewer rates. Without current cost studies, it is unclear whether the rates assessed are set at an appropriate level. The village's current sewer rate of \$38 per month was set in 2015 through a village ordinance. The Board indicated it did not know if any formal reviews have been done.

Section 67.042, RSMo, provides that fees may be increased if supported by a statement of costs that shows the increase is necessary to cover costs of providing the service. To ensure sewer rates are appropriately set and cover the total cost of operations without generating excessive profits, it is necessary for village officials to perform and document a detailed cost study of the village's sewer costs, including depreciation and audit costs.

## Recommendations

The Board of Trustees:

- 5.1 Prepare annual budgets that contain all information required by state law, and ensure the budgets are adequately monitored.
- 5.2 Submit adequate annual financial reports to the State Auditor's Office as required by state law.
- 5.3 Publish or post semiannual financial statements as required by state law.
- 5.4 Obtain annual audits of the sewer system as required by state law.
- 5.5 Ensure a formal review of sewer rates is performed periodically to support sewer rate increases and ensure revenues are sufficient to cover all costs of providing the service.

## Auditee's Response

- 5.1 *We will prepare annual budgets. We will ensure the budgets contain information required by state law and review the budgets quarterly.*
- 5.2 *We will prepare financial reports that include all bank accounts, including the sewer accounts.*
- 5.3 *We will publish a semiannual financial statement.*



Village of Leslie  
Management Advisory Report - State Auditor's Findings

5.4 *We will solicit bids for annual audits.*

5.5 *We will meet with the firm to review the sewer rates. This will ensure revenues are sufficient.*

## 6. Property Tax Revenues

The Board did not complete the village's 2023 property tax rate certification process. As a result, the Franklin County Clerk set the village's 2023 tax rate levy at zero. The village only received \$839 in property tax revenues for the year ended March 31, 2024, compared to \$6,843 received for the year ended March 31, 2023. Without having a property tax levy the village lost approximately \$6,000 in property tax revenue. The Franklin County Clerk indicated he contacted the Board several times, but the Board did not submit the required documentation. The Board indicated one Board member was the Franklin County Clerk's single point of contact, but he either did not receive or did not act on the Franklin County Clerk's phone calls. The Board either did not complete, or could not locate, the required documentation, and there were no tax levy discussions in the Board's meeting minutes. In addition, the Board did not hold a required public hearing to propose rates for citizen input.

Failing to complete subsequent years' property tax certification processes will result in further revenue losses. Section 67.110, RSMo, requires the governing body to set property tax rates, and hold at least one public hearing, at which citizens may be heard, prior to approval of the proposed tax rates. The Board indicated it was not aware of these requirements.

## Recommendation

The Board of Trustees ensure a public hearing prior to setting the village's property tax rates is held in accordance with state law and ensure documentation regarding the property tax levy is submitted to the Franklin County Clerk.

## Auditee's Response

*A notice for the meeting was put in the local newspaper and a public hearing regarding the property tax levy was held on August 28, 2024. All documentation was submitted to the Franklin County Clerk by email on August 28, 2024. A reply from the County Clerk indicated he received the documentation.*

## 7. Procurement

The Board did not comply with the village's procurement ordinance to solicit bids and obtain written contracts for services procured during the year ended March 31, 2024.

### 7.1 Bidding

The Board does not solicit bids for any services as required by the village's procurement ordinance. Purchases exceeding \$500 that were not bid during the year ended March 31, 2024, are listed below:



Village of Leslie  
Management Advisory Report - State Auditor's Findings

Vendor	Purpose	Amount
ESA, Inc.	Sewer repair services	\$ 9,382
Travelers	Village hall insurance	6,033
Leroy A. Strubberg & Associates, Inc.	Accounting services	3,275
Schulte Lawn Care	Non-sewer property mowing	900
Schulte Lawn Care	Sewer property mowing	900
Voss Hauling	Street gravel	560
Total payments		\$ 21,050

The village's procurement ordinance requires 3 written bids when the estimated cost exceeds \$1,500 and 3 telephone or mail bids from prospective vendors when the estimated cost is more than \$500 but less than \$1,500. The Board indicated some purchases were for recurring services using the same vendor across a period of time, or for services using a single source vendor. However, the village's procurement ordinance does not address these situations as reasons for not obtaining bids. In addition to being required by village ordinance, the routine use of a competitive procurement process for major purchases ensures the village has made every effort to receive the best and lowest price and all interested parties are given an equal opportunity to participate in village business.

## 7.2 Written contracts

The village does not obtain written contracts with some service providers and outside parties. The only written contract the village has is for accounting services and this contract was created in October 2000.

Clear and detailed written contracts are necessary to ensure all parties are aware of their duties and responsibilities, prevent misunderstandings, and ensure village money is used appropriately and effectively. Section 432.070, RSMo, requires contracts for political subdivisions to be in writing. Additionally, the village's procurement ordinance states, "All contractual services shall be purchased by formal, written contract from the lowest and best responsible provider . . ." It is unclear why the Board did not follow the village's procurement ordinance regarding written contracts.

## Recommendations

The Board of Trustees:

- 7.1 Solicit bids and proposals as required by village ordinance.
- 7.2 Enter into written contracts defining services provided and benefits received, and update the agreement for accounting services.

## Auditee's Response

- 7.1 *We will review ordinances and follow them.*
- 7.2 *Per the procurement ordinance, we will solicit bids and enter into written contracts to define the services and benefits we will receive.*



Village of Leslie  
Management Advisory Report - State Auditor's Findings

*We will update the agreement we have with the accounting firm that handles the sewer district accounts.*

## 8. Sunshine Law

The Board did not always ensure compliance with the Sunshine Law. The Board met monthly during the year ended March 31, 2024.

### 8.1 Board meeting notices, agendas, and approval of minutes

The Board did not provide notice of the time, date, and place of each meeting, and did not prepare or provide tentative agendas. In addition, minutes were not formally approved by the preparer (a Board member) and at least one other Board member. The Board indicated it was not aware of these requirements.

Section 610.020, RSMo, requires public entities to give notice of the time, date, and place of each meeting, and its tentative agenda, to advise the public of matters to be considered. The meeting minutes should be signed by the preparer and at least one other Board member to provide an independent attestation that the minutes are a correct record of the matters discussed and actions taken during the meetings.

### 8.2 Public access policy

The Board has not adopted a written policy regarding public access to village records as required by state law. A written policy regarding public access to village records would establish guidelines for the village to make records available to the public. Such policies typically identify a person to contact, provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records.

Section 610.023, RSMo, lists requirements for making records available to the public. Section 610.026, RSMo, allows the village to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law. The Board indicated it was not aware of these requirements.

## Recommendations

The Board of Trustees:

8.1 Ensure notices and agendas are provided to advise the public of village meetings. In addition, ensure meeting minutes are formally approved by the preparer and at least one other Board member.

8.2 Develop a written public access policy.

## Auditee's Response

8.1 *We have already put these processes in place.*

8.2 *We will develop a written public access policy.*



Village of Leslie  
Management Advisory Report - State Auditor's Findings

## 9. Electronic Communication Policy

The village has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>3</sup>

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the village is retained as required by state law. The Board indicated it was unaware of the record retention requirements and the electronic communications guidelines.

### Recommendation

The Board of Trustees develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

### Auditee's Response

*We will develop a written records management and retention policy.*

<sup>3</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed May 24, 2024.

---

# Village of Leslie

## Organization and Statistical Information

---

The Village of Leslie is located in Franklin County. The village was incorporated in 1912. The village does not have any employees. The village's population was 136 in 2020, according to the U.S. Census Bureau.

Village operations include sewer and street maintenance.

### Mayor and Board of Trustees

The village government consists of a five-member board of trustees. The members are elected for 2-year terms. The chairman, who is a member of the board, is elected for a 2-year term, and presides over the board of trustees. Members of the Board of Trustees, at March 31, 2024, are identified below. The Chairman and Board members receive no compensation.

Don Hess, Chairman  
Carl Bleckman, Trustee  
Scott Miller, Trustee  
Vacancy (1)  
Vacancy (2)

- (1) Vacant position since Scott Guerrant, Trustee, resigned from the Board (date unknown) prior to March 31, 2024. This vacancy was not filled by the April 2, 2024, election.
- (2) Vacant position since the 2021 election. This vacancy was not filled by the April 2, 2024, election.

### Financial Activity

A summary of the village's financial activity for the year ended March 31, 2024, follows.





Village of Leslie  
Organization and Statistical Information

Village of Leslie  
Schedule of Receipts, Disbursements, and Changes in Cash  
Year Ended March 31, 2024

	General Account	Building Account	Sewer General Account	Sewer Debt Service Account	Sewer Maintenance and Extension Account	Total
RECEIPTS (1)	\$ 10,213	0	40,590	264	9,388	60,455
DISBURSEMENTS (1)	10,815	0	28,489	8,596	0	47,900
RECEIPTS OVER (UNDER) DISBURSEMENTS	(602)	0	12,101	(8,332)	9,388	12,555
CASH, APRIL 1, 2023	29,889	218	16,743	18,892	500	66,242
CASH, MARCH 31, 2024	\$ 29,287	218	28,844	10,560	9,888	78,797

(1) Receipts and disbursements presented include transfers between accounts.



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Ripley County, Missouri

The Office of the State Auditor contracted for an audit of Ripley County's financial statements for the 2 years ended December 31, 2023, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large, stylized "S" and "F".

Scott Fitzpatrick  
State Auditor

October 2024  
Report No. 2024-082



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

### Recommendations in the contracted audit of Ripley County

2023-001	The county implement internal controls to ensure that the Schedule of Expenditures of Federal Awards completely and accurately states the expenditures of federal awards of the county each year.
Public Administrator Ward Expense Documentation	The Public Administrator ensure that proper documentation is maintained in the individual ward files to support all disbursements made on behalf of wards.

ANNUAL FINANCIAL REPORT

**RIPLEY COUNTY, MISSOURI**

For the Years Ended  
December 31, 2023 and 2022

---

**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

# RIPLEY COUNTY, MISSOURI

## TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
List of Elected Officials 2022 – 2023	i
FINANCIAL SECTION	
Independent Auditor's Report	ii
BASIC FINANCIAL STATEMENTS:	
Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis	18
Notes to the Financial Statements	19
COMPLIANCE SECTION	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	28
Independent Auditor's Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	30
Schedule of Expenditures of Federal Awards	33
Notes to the Schedule of Expenditures of Federal Awards	34
Schedule of Findings and Questioned Costs	35
Management's Response to Auditor's Findings	38
• Summary Schedule of Prior Audit Findings	
• Corrective Action Plan	

## **INTRODUCTORY SECTION**

RIPLEY COUNTY, MISSOURI  
List of Elected Officials 2022-2023

*County Commission*

Presiding Commissioner – Jesse Roy

Commissioner, Western District – Keith Whiteside

Commissioner, Eastern District – Gary Emmons

*Other Elected Officials*

Assessor – Randi D. Ederer

Circuit Clerk – Ruth Austin

Collector – Marcia L. Tackett

County Clerk – Michael A. Williams

Coroner – Mike Jackson

Prosecuting Attorney – Matt Michel

Public Administrator – Donna Barnett

Recorder – Donnie Johnson, Jr.

Sheriff – Mike Barton

Treasurer – Terry L. Slayton

Surveyor – William Troy Ayers

## **FINANCIAL SECTION**



## **McBRIDE, LOCK & ASSOCIATES, LLC**

---

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Ripley County, Missouri

#### **Report on the Audit of the Financial Statements**

##### ***Opinion***

We have audited the accompanying financial statements of Ripley County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2022 and 2023, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

##### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Ripley County, Missouri, as of December 31, 2022 and 2023, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

##### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Ripley County, Missouri, as of December 31, 2022 and 2023, or the changes in financial position thereof for the years then ended.

##### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ripley County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1, the financial statements are prepared by Ripley County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri Law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri Law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Ripley County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ripley County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Ripley County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2024, on our consideration of Ripley County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ripley County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ripley County, Missouri's internal control over financial reporting and compliance.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 28, 2024

RIPLEY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2023

Fund	Cash and Investments	Receipts	Disbursements	Cash and Investments	Receipts	Disbursements	Cash and Investments
	January 1, 2022	2022	2022	December 31, 2022	2023	2023	December 31, 2023
General Revenue	\$ 883,494	\$ 1,537,846	\$ 1,171,196	\$ 1,250,144	\$ 2,650,256	\$ 3,004,067	\$ 896,333
Special Road and Bridge	79,160	641,870	606,301	114,729	1,715,157	1,616,957	212,929
Assessment	8,166	183,526	147,190	44,502	156,485	192,351	8,636
Law Enforcement Sales Tax	109,035	1,207,973	1,316,708	300	1,810,095	1,798,090	12,305
Children's Trust	287	478	-	765	97	862	-
COVID-19 Relief	1,292,637	1,722,816	534,919	2,480,534	446,184	1,872,376	1,054,342
Domestic Violence	606	1,071	836	841	1,280	1,864	257
Election Grant	-	-	-	-	-	-	-
FEMA Flood	-	9,339	9,339	-	-	-	-
Forest Service Title III	-	49,433	40,000	9,433	30,789	36,300	3,922
HAVA Equipment	-	15,636	-	15,636	345	15,981	-
Health Alliance	662,864	16,593	169,866	509,591	13,012	-	522,603
Law Enforcement Training	368	1,241	1,170	439	4,612	4,619	432
Local Law Enforcement Block Grant	-	-	-	-	-	-	-
Prosecuting Attorney Training	1,933	1,006	-	2,939	764	1,023	2,680
Real Estate Management	80,220	56,197	54,920	81,497	56,367	17,047	120,817
Community Projects	100	698,246	698,246	100	3,153,614	3,153,614	100
Detention Center Loan	-	149,625	149,625	-	32,753	32,753	-
Collector's Tax Maintenance	24,946	22,701	22,827	24,820	23,620	22,416	26,024
Election Services	45,143	1,763	1,875	45,031	9,774	-	54,805
Treatment Court	17,287	3,752	3,558	17,481	6,205	5,891	17,795
Law Enforcement Restitution	36,288	44,418	60,000	20,706	18,686	37,000	2,392
Prosecuting Attorney Administrative Handling Cost	3,587	1,566	5,144	9	2,053	155	1,907
Recorder User Fee	26,017	9,936	9,142	26,811	40,381	58,355	8,837
Senior Citizens Tax	37,214	57,686	53,831	41,069	53,885	60,000	34,954
Sheriff's Civil Fee	5,073	9,536	12,545	2,064	8,691	10,086	669
Sheriff's Forfeiture	446	11	-	457	12	-	469
Sheriff's Revolving	20,053	5,677	22,661	3,069	2,356	4,467	958
Commissary	-	-	-	-	12,903	-	12,903
Opioid Settlement	-	-	-	-	49,317	-	49,317
Productive Living Board (SB40)	245,457	214,824	235,903	224,378	208,260	219,150	213,488
Total	<u>\$ 3,580,381</u>	<u>\$ 6,664,766</u>	<u>\$ 5,327,802</u>	<u>\$ 4,917,345</u>	<u>\$ 10,507,953</u>	<u>\$ 12,165,424</u>	<u>\$ 3,259,874</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -  
BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2022		2023	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 10,000	\$ 10,008	\$ 10,000	\$ 11,108
Sales taxes	605,000	590,461	650,000	810,365
Intergovernmental	246,800	196,136	258,670	209,958
Charges for services	185,900	255,149	199,200	204,203
Interest	25,000	24,304	25,000	24,018
Other	124,350	73,971	22,000	58,092
Transfers in	1,385,000	387,817	2,385,705	1,332,512
Total Receipts	<u>\$ 2,582,050</u>	<u>\$ 1,537,846</u>	<u>\$ 3,550,575</u>	<u>\$ 2,650,256</u>
DISBURSEMENTS				
County Commission	\$ 94,000	\$ 91,238	\$ 95,000	\$ 93,233
County Clerk	103,825	84,560	112,200	91,050
Elections	45,000	34,774	15,000	6,784
Buildings and grounds	114,500	113,149	125,000	123,973
Employee fringe benefits	117,000	94,497	271,000	219,057
Treasurer	45,800	44,301	46,000	44,652
Collector	97,090	80,666	97,090	95,248
Recorder of Deeds	78,905	79,988	88,400	86,666
Circuit Clerk	14,500	8,257	14,500	8,371
Court administration	-	-	-	-
Public Administrator	63,700	51,111	65,000	51,504
Other County government	1,596,315	323,710	2,483,030	1,627,257
Health and welfare	-	-	-	-
Transfers out	223,900	164,945	569,900	556,272
Emergency fund	75,812	-	110,000	-
Total Disbursements	<u>\$ 2,670,347</u>	<u>\$ 1,171,196</u>	<u>\$ 4,092,120</u>	<u>\$ 3,004,067</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (88,297)	\$ 366,650	\$ (541,545)	\$ (353,811)
CASH AND INVESTMENTS, JANUARY 1	<u>883,494</u>	<u>883,494</u>	<u>1,250,144</u>	<u>1,250,144</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 795,197</u>	<u>\$ 1,250,144</u>	<u>\$ 708,599</u>	<u>\$ 896,333</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	581,000	617,579	634,000	711,722	32,000	40,182	40,000	36,719
Charges for services	30,000	10,823	10,000	300	94,000	110,344	97,500	95,341
Interest	3,500	3,238	3,500	4,239	500	608	500	520
Other	54,800	822	380,000	429,198	-	100	4,500	1,848
Transfers in	-	9,408	691,000	569,698	12,000	32,292	22,057	22,057
Total Receipts	\$ 669,300	\$ 641,870	\$ 1,718,500	\$ 1,715,157	\$ 138,500	\$ 183,526	\$ 164,557	\$ 156,485
DISBURSEMENTS								
Salaries	\$ 211,500	\$ 159,586	\$ 211,500	\$ 181,383	\$ 95,880	\$ 100,231	\$ 100,300	\$ 103,526
Employee fringe benefits	32,000	31,066	32,000	30,555	10,000	11,326	12,000	11,016
Materials and supplies	204,300	187,297	224,500	223,238	5,000	4,005	4,100	2,861
Services and other	108,315	100,732	97,500	108,829	23,000	10,384	37,000	17,999
Capital outlay	100,430	100,430	1,013,000	983,063	11,500	21,244	13,500	29,681
Construction	1,000	-	114,000	64,889	-	-	-	-
Transfers out	60,000	27,190	25,000	25,000	-	-	37,270	27,268
Total Disbursements	\$ 717,545	\$ 606,301	\$ 1,717,500	\$ 1,616,957	\$ 145,380	\$ 147,190	\$ 204,170	\$ 192,351
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (48,245)	\$ 35,569	\$ 1,000	\$ 98,200	\$ (6,880)	\$ 36,336	\$ (39,613)	\$ (35,866)
CASH AND INVESTMENTS, JANUARY 1	79,160	79,160	114,729	114,729	8,166	8,166	44,502	44,502
CASH AND INVESTMENTS, DECEMBER 31	\$ 30,915	\$ 114,729	\$ 115,729	\$ 212,929	\$ 1,286	\$ 44,502	\$ 4,889	\$ 8,636

The accompanying Notes to the Financial Statements are an integral part of these statements.

RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT SALES TAX FUND				CHILDREN'S TRUST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	585,000	563,324	1,105,000	978,508	-	-	-	-
Intergovernmental	330,000	292,837	335,675	270,005	-	-	-	-
Charges for services	4,000	9,486	1,100	9,584	750	465	450	75
Interest	5,000	1,711	2,000	1,123	10	13	10	22
Other	52,500	15,081	5,000	11,175	-	-	-	-
Transfers in	330,499	325,534	656,744	539,700	-	-	-	-
Total Receipts	<u>\$ 1,306,999</u>	<u>\$ 1,207,973</u>	<u>\$ 2,105,519</u>	<u>\$ 1,810,095</u>	<u>\$ 760</u>	<u>\$ 478</u>	<u>\$ 460</u>	<u>\$ 97</u>
DISBURSEMENTS								
Salaries	\$ 561,500	\$ 588,811	\$ 874,271	\$ 908,104	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	65,000	65,271	101,000	88,302	-	-	-	-
Materials and supplies	26,700	27,142	168,969	128,397	-	-	-	-
Services and other	755,700	629,534	722,679	663,549	800	-	1,225	862
Capital outlay	7,000	5,882	8,800	9,506	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	68	230,000	232	-	-	-	-
Total Disbursements	<u>\$ 1,415,900</u>	<u>\$ 1,316,708</u>	<u>\$ 2,105,719</u>	<u>\$ 1,798,090</u>	<u>\$ 800</u>	<u>\$ -</u>	<u>\$ 1,225</u>	<u>\$ 862</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (108,901)	\$ (108,735)	\$ (200)	\$ 12,005	\$ (40)	\$ 478	\$ (765)	\$ (765)
CASH AND INVESTMENTS, JANUARY 1	<u>109,035</u>	<u>109,035</u>	<u>300</u>	<u>300</u>	<u>287</u>	<u>287</u>	<u>765</u>	<u>765</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 134</u>	<u>\$ 300</u>	<u>\$ 100</u>	<u>\$ 12,305</u>	<u>\$ 247</u>	<u>\$ 765</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COVID-19 RELIEF FUND				DOMESTIC VIOLENCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	1,693,126	402,607	402,607	-	-	-	-
Charges for services	-	-	-	-	1,120	1,044	1,044	1,253
Interest	-	29,690	10,000	43,577	10	27	26	27
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ -	\$ 1,722,816	\$ 412,607	\$ 446,184	\$ 1,130	\$ 1,071	\$ 1,070	\$ 1,280
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	3,080	-	22,666	1,600	836	1,911	1,864
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	1,292,637	531,839	2,893,141	1,849,710	-	-	-	-
Total Disbursements	\$ 1,292,637	\$ 534,919	\$ 2,893,141	\$ 1,872,376	\$ 1,600	\$ 836	\$ 1,911	\$ 1,864
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,292,637)	\$ 1,187,897	\$ (2,480,534)	\$ (1,426,192)	\$ (470)	\$ 235	\$ (841)	\$ (584)
CASH AND INVESTMENTS, JANUARY 1	1,292,637	1,292,637	2,480,534	2,480,534	606	606	841	841
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ 2,480,534	\$ -	\$ 1,054,342	\$ 136	\$ 841	\$ -	\$ 257

The accompanying Notes to the Financial Statements are an integral part of these statements.



RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ELECTION GRANT FUND				FEMA FLOOD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,500	-	2,323	-	4,800	9,190	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	149	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,323</u>	<u>\$ -</u>	<u>\$ 4,800</u>	<u>\$ 9,339</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	2,500	-	2,323	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	4,800	9,339	-	-
Total Disbursements	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,323</u>	<u>\$ -</u>	<u>\$ 4,800</u>	<u>\$ 9,339</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	FOREST SERVICE TITLE III FUND				HAVA EQUIPMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	42,000	48,723	42,000	30,228	-	15,486	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	710	700	561	-	150	200	345
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 42,000</u>	<u>\$ 49,433</u>	<u>\$ 42,700</u>	<u>\$ 30,789</u>	<u>\$ -</u>	<u>\$ 15,636</u>	<u>\$ 200</u>	<u>\$ 345</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	33,000	-	-	-	-
Capital outlay	-	-	-	-	-	-	15,836	15,981
Construction	-	-	-	-	-	-	-	-
Transfers out	42,000	40,000	52,133	3,300	-	-	-	-
Total Disbursements	<u>\$ 42,000</u>	<u>\$ 40,000</u>	<u>\$ 52,133</u>	<u>\$ 36,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,836</u>	<u>\$ 15,981</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ 9,433	\$ (9,433)	\$ (5,511)	\$ -	\$ 15,636	\$ (15,636)	\$ (15,636)
CASH AND INVESTMENTS, JANUARY 1	-	-	9,433	9,433	-	-	15,636	15,636
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 9,433</u>	<u>\$ -</u>	<u>\$ 3,922</u>	<u>\$ -</u>	<u>\$ 15,636</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	HEALTH ALLIANCE FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	1,000	3,784	-	334	-	-	-	-
Intergovernmental	-	-	-	-	-	-	4,000	1,497
Charges for services	-	-	-	-	4,500	1,232	1,100	1,037
Interest	15,600	12,809	9,500	12,678	60	9	10	16
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	2,062
Total Receipts	<u>\$ 16,600</u>	<u>\$ 16,593</u>	<u>\$ 9,500</u>	<u>\$ 13,012</u>	<u>\$ 4,560</u>	<u>\$ 1,241</u>	<u>\$ 5,110</u>	<u>\$ 4,612</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	495
Services and other	169,866	169,866	170,000	-	4,500	1,170	5,500	4,124
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 169,866</u>	<u>\$ 169,866</u>	<u>\$ 170,000</u>	<u>\$ -</u>	<u>\$ 4,500</u>	<u>\$ 1,170</u>	<u>\$ 5,500</u>	<u>\$ 4,619</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (153,266)	\$ (153,273)	\$ (160,500)	\$ 13,012	\$ 60	\$ 71	\$ (390)	\$ (7)
CASH AND INVESTMENTS, JANUARY 1	<u>662,864</u>	<u>662,864</u>	<u>509,591</u>	<u>509,591</u>	<u>368</u>	<u>368</u>	<u>439</u>	<u>439</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 509,598</u>	<u>\$ 509,591</u>	<u>\$ 349,091</u>	<u>\$ 522,603</u>	<u>\$ 428</u>	<u>\$ 439</u>	<u>\$ 49</u>	<u>\$ 432</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LOCAL LAW ENFORCEMENT BLOCK GRANT FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	9,999	-	9,999	-	-	-	-	-
Charges for services	-	-	-	-	1,000	948	1,100	699
Interest	-	-	-	-	20	58	40	65
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 9,999	\$ -	\$ 9,999	\$ -	\$ 1,020	\$ 1,006	\$ 1,140	\$ 764
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	1,100	-	1,000	1,023
Capital outlay	9,999	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	9,999	-	-	-	-	-
Total Disbursements	\$ 9,999	\$ -	\$ 9,999	\$ -	\$ 1,100	\$ -	\$ 1,000	\$ 1,023
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (80)	\$ 1,006	\$ 140	\$ (259)
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	1,933	1,933	2,939	2,939
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ 1,853	\$ 2,939	\$ 3,079	\$ 2,680

The accompanying Notes to the Financial Statements are an integral part of these statements.

RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	REAL ESTATE MANAGEMENT FUND				COMMUNITY PROJECTS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,900,000	553,968	4,302,658	3,153,614
Charges for services	55,000	54,001	54,001	54,001	-	-	-	-
Interest	1,000	2,196	2,200	2,366	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	144,278	-	-
Total Receipts	<u>\$ 56,000</u>	<u>\$ 56,197</u>	<u>\$ 56,201</u>	<u>\$ 56,367</u>	<u>\$ 1,900,000</u>	<u>\$ 698,246</u>	<u>\$ 4,302,658</u>	<u>\$ 3,153,614</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	30,000	29,920	30,000	17,047	-	-	-	-
Capital outlay	-	-	-	-	100,000	27,484	195,649	11,257
Construction	-	-	-	-	1,800,000	646,473	4,107,009	3,142,357
Transfers out	25,000	25,000	25,000	-	-	24,289	-	-
Total Disbursements	<u>\$ 55,000</u>	<u>\$ 54,920</u>	<u>\$ 55,000</u>	<u>\$ 17,047</u>	<u>\$ 1,900,000</u>	<u>\$ 698,246</u>	<u>\$ 4,302,658</u>	<u>\$ 3,153,614</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 1,000	\$ 1,277	\$ 1,201	\$ 39,320	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>80,220</u>	<u>80,220</u>	<u>81,497</u>	<u>81,497</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 81,220</u>	<u>\$ 81,497</u>	<u>\$ 82,698</u>	<u>\$ 120,817</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	DETENTION CENTER LOAN FUND				COLLECTOR'S TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	20,000	22,019	21,000	22,901
Interest	-	-	-	-	550	682	600	719
Other	-	149,250	-	-	-	-	-	-
Transfers in	-	375	32,753	32,753	-	-	-	-
Total Receipts	\$ -	\$ 149,625	\$ 32,753	\$ 32,753	\$ 20,550	\$ 22,701	\$ 21,600	\$ 23,620
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	32,753	32,753	23,500	22,827	24,000	22,416
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	149,625	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ -	\$ 149,625	\$ 32,753	\$ 32,753	\$ 23,500	\$ 22,827	\$ 24,000	\$ 22,416
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (2,950)	\$ (126)	\$ (2,400)	\$ 1,204
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	24,946	24,946	24,820	24,820
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ 21,996	\$ 24,820	\$ 22,420	\$ 26,024

The accompanying Notes to the Financial Statements are an integral part of these statements.

RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ELECTION SERVICES FUND				TREATMENT COURT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	4,200	688	3,000	8,544	4,500	3,350	4,500	5,769
Interest	800	1,075	1,000	1,230	-	402	-	436
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,000</u>	<u>\$ 1,763</u>	<u>\$ 4,000</u>	<u>\$ 9,774</u>	<u>\$ 4,500</u>	<u>\$ 3,752</u>	<u>\$ 4,500</u>	<u>\$ 6,205</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	15,000	-	13,500	-	4,500	3,558	4,500	5,891
Capital outlay	15,000	1,875	21,500	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 30,000</u>	<u>\$ 1,875</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ 4,500</u>	<u>\$ 3,558</u>	<u>\$ 4,500</u>	<u>\$ 5,891</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (25,000)	\$ (112)	\$ (31,000)	\$ 9,774	\$ -	\$ 194	\$ -	\$ 314
CASH AND INVESTMENTS, JANUARY 1	<u>45,143</u>	<u>45,143</u>	<u>45,031</u>	<u>45,031</u>	<u>17,287</u>	<u>17,287</u>	<u>17,481</u>	<u>17,481</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 20,143</u>	<u>\$ 45,031</u>	<u>\$ 14,031</u>	<u>\$ 54,805</u>	<u>\$ 17,287</u>	<u>\$ 17,481</u>	<u>\$ 17,481</u>	<u>\$ 17,795</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LAW ENFORCEMENT RESTITUTION FUND				PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	59,500	43,811	40,000	18,171	7,250	1,476	7,250	2,036
Interest	500	607	600	215	-	90	5	17
Other	-	-	-	300	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 60,000</u>	<u>\$ 44,418</u>	<u>\$ 40,600</u>	<u>\$ 18,686</u>	<u>\$ 7,250</u>	<u>\$ 1,566</u>	<u>\$ 7,255</u>	<u>\$ 2,053</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	750	110	7,250	155
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	60,000	60,000	40,000	37,000	6,500	5,034	-	-
Total Disbursements	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 40,000</u>	<u>\$ 37,000</u>	<u>\$ 7,250</u>	<u>\$ 5,144</u>	<u>\$ 7,250</u>	<u>\$ 155</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (15,582)	\$ 600	\$ (18,314)	\$ -	\$ (3,578)	\$ 5	\$ 1,898
CASH AND INVESTMENTS, JANUARY 1	<u>36,288</u>	<u>36,288</u>	<u>20,706</u>	<u>20,706</u>	<u>3,587</u>	<u>3,587</u>	<u>9</u>	<u>9</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 36,288</u>	<u>\$ 20,706</u>	<u>\$ 21,306</u>	<u>\$ 2,392</u>	<u>\$ 3,587</u>	<u>\$ 9</u>	<u>\$ 14</u>	<u>\$ 1,907</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.



RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	RECORDER USER FEE FUND				SENIOR CITIZENS TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 54,500	\$ 57,686	\$ 61,500	\$ 53,885
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	9,000	9,300	37,000	40,024	-	-	-	-
Interest	600	636	540	357	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 9,600</u>	<u>\$ 9,936</u>	<u>\$ 37,540</u>	<u>\$ 40,381</u>	<u>\$ 54,500</u>	<u>\$ 57,686</u>	<u>\$ 61,500</u>	<u>\$ 53,885</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	5,000	3,537	9,134	13,275	-	-	-	-
Services and other	10,500	5,605	51,787	45,080	54,500	53,831	61,500	60,000
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 15,500</u>	<u>\$ 9,142</u>	<u>\$ 60,921</u>	<u>\$ 58,355</u>	<u>\$ 54,500</u>	<u>\$ 53,831</u>	<u>\$ 61,500</u>	<u>\$ 60,000</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (5,900)	\$ 794	\$ (23,381)	\$ (17,974)	\$ -	\$ 3,855	\$ -	\$ (6,115)
CASH AND INVESTMENTS, JANUARY 1	<u>26,017</u>	<u>26,017</u>	<u>26,811</u>	<u>26,811</u>	<u>37,214</u>	<u>37,214</u>	<u>41,069</u>	<u>41,069</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 20,117</u>	<u>\$ 26,811</u>	<u>\$ 3,430</u>	<u>\$ 8,837</u>	<u>\$ 37,214</u>	<u>\$ 41,069</u>	<u>\$ 41,069</u>	<u>\$ 34,954</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF'S CIVIL FEE FUND				SHERIFF'S FORFEITURE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	13,500	9,432	13,500	8,670	-	-	-	-
Interest	100	74	100	21	10	11	10	12
Other	-	30	-	-	2,000	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 13,600</u>	<u>\$ 9,536</u>	<u>\$ 13,600</u>	<u>\$ 8,691</u>	<u>\$ 2,010</u>	<u>\$ 11</u>	<u>\$ 10</u>	<u>\$ 12</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	2,000	2,500	-	-	-	-
Services and other	15,922	12,545	11,310	7,586	1,000	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 15,922</u>	<u>\$ 12,545</u>	<u>\$ 13,310</u>	<u>\$ 10,086</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,322)	\$ (3,009)	\$ 290	\$ (1,395)	\$ 1,010	\$ 11	\$ 10	\$ 12
CASH AND INVESTMENTS, JANUARY 1	<u>5,073</u>	<u>5,073</u>	<u>2,064</u>	<u>2,064</u>	<u>446</u>	<u>446</u>	<u>457</u>	<u>457</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,751</u>	<u>\$ 2,064</u>	<u>\$ 2,354</u>	<u>\$ 669</u>	<u>\$ 1,456</u>	<u>\$ 457</u>	<u>\$ 467</u>	<u>\$ 469</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF'S REVOLVING FUND				COMMISSARY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-		-	-	-	-	-
Intergovernmental	-	3,434	6,000	-	-	-	-	-
Charges for services	14,000	1,910	3,200	2,310	-	-	20,000	12,823
Interest	275	333	300	46	-	-	-	80
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 14,275	\$ 5,677	\$ 9,500	\$ 2,356	\$ -	\$ -	\$ 20,000	\$ 12,903
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	75	75	-	-	-	-
Services and other	13,720	10,661	5,327	4,392	-	-	20,000	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	12,000	6,000	-	-	-	-	-
Total Disbursements	\$ 13,720	\$ 22,661	\$ 11,402	\$ 4,467	\$ -	\$ -	\$ 20,000	\$ -
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 555	\$ (16,984)	\$ (1,902)	\$ (2,111)	\$ -	\$ -	\$ -	\$ 12,903
CASH AND INVESTMENTS, JANUARY 1	20,053	20,053	3,069	3,069	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	\$ 20,608	\$ 3,069	\$ 1,167	\$ 958	\$ -	\$ -	\$ -	\$ 12,903

The accompanying Notes to the Financial Statements are an integral part of these statements.

RIPLEY COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	OPIOID SETTLEMENT FUND				PRODUCTIVE LIVING BOARD (SB40) FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 102,000	\$ 113,428	\$ 102,000	\$ 105,320
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	100,000	100,000	80,000	100,000
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	711	2,180	1,396	2,180	2,940
Other	-	-	-	48,606	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,317</u>	<u>\$ 204,180</u>	<u>\$ 214,824</u>	<u>\$ 184,180</u>	<u>\$ 208,260</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	236,700	235,903	201,450	219,150
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236,700</u>	<u>\$ 235,903</u>	<u>\$ 201,450</u>	<u>\$ 219,150</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 49,317	\$ (32,520)	\$ (21,079)	\$ (17,270)	\$ (10,890)
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	245,457	245,457	224,378	224,378
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,317</u>	<u>\$ 212,937</u>	<u>\$ 224,378</u>	<u>\$ 207,108</u>	<u>\$ 213,488</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RIPLEY COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2023

Fund/Account	Cash and Investments January 1, 2022	Receipts 2022	Disbursements 2022	Cash and Investments December 31, 2022	Receipts 2023	Disbursements 2023	Cash and Investments December 31, 2023
Treasurer CERF	\$ -	\$ 202,021	\$ 202,021	\$ -	\$ 240,489	\$ 237,549	\$ 2,940
Treasurer Election	-	63,660	47,583	16,077	17,395	33,472	-
Treasurer Temporary In-Out	-	292,392	291,492	900	285,259	286,159	-
Treasurer Overplus Land	126,252	24,656	42,571	108,337	46,523	50,631	104,229
Treasurer Prosecuting Attorney Retirement	24	3,381	3,366	39	11,766	11,628	177
Treasurer Revolving Taxation	-	482,922	482,922	-	335,340	335,340	-
Treasurer School Capital	24,306	27,085	24,306	27,085	24,077	27,815	23,347
Treasurer School Control	-	315,036	315,036	-	264,088	263,094	994
Treasurer Special Road Districts	836,486	577,911	448,109	966,288	527,233	520,390	973,131
Treasurer Unclaimed Fees	-	-	-	-	260	-	260
Treasurer Revolving Health Insurance	-	66,261	65,022	1,239	204,952	176,367	29,824
Treasurer Ripley County Insurance	-	-	-	-	17,048	15,603	1,445
Collector	3,053,573	5,456,327	5,682,766	2,827,134	5,670,632	5,278,604	3,219,162
Recorder	11,559	126,111	127,440	10,230	125,525	127,221	8,534
Prosecuting Attorney	2,134	23,908	24,123	1,919	23,409	25,207	121
Sheriff	15,774	23,528	22,902	16,400	23,659	23,151	16,908
Public Administrator	331,348	224,939	270,640	285,647	483,658	250,170	519,135
Total	<u>\$ 4,401,456</u>	<u>\$ 7,910,138</u>	<u>\$ 8,050,299</u>	<u>\$ 4,261,295</u>	<u>\$ 8,301,313</u>	<u>\$ 7,662,401</u>	<u>\$ 4,900,207</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

RIPLEY COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022 and 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Ripley County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are eleven elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff, Surveyor, and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Ripley County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the Detention Center Loan Fund in 2022 and the Opioid Settlement Fund in 2023.

10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	<u>2023</u>	<u>2022</u>
Assessment	N/A	✓
FEMA Flood	N/A	✓
HAVA Equipment	✓	N/A
Prosecuting Attorney Training	✓	N/A
Detention Center Loan	N/A	✓
Treatment Court	✓	N/A
Sheriff's Revolving	N/A	✓
Productive Living Board (SB40)	✓	N/A

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar years 2023 and 2022, for purposes of taxation were:

	<u>2023</u>	<u>2022</u>
Real Estate	\$ 92,168,310	\$ 87,394,350
Personal Property	28,712,122	30,357,328
Railroad and Utilities	2,108,038	2,150,112
Total	<u>\$ 122,988,470</u>	<u>\$ 119,901,790</u>

For calendar years 2023 and 2022, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	<u>2023</u>	<u>2022</u>
Senior Citizens Tax	\$ 0.0441	\$ 0.0465
Productive Living Board (SB40)	0.0880	0.0928

#### F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of



deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

#### G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Cash includes deposits and short-term investments with maturities that are less than ninety days. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2023, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 3,086,568	\$ 3,995,167	\$ 290,182
Investments	173,306	173,306	173,306
Total Governmental Funds	<u>\$ 3,259,874</u>	<u>\$ 4,168,473</u>	<u>\$ 463,488</u>
Cash and Cash Equivalents	\$ 4,761,992	\$ 3,176,773	\$ 662,658
Investments	138,215	138,215	138,215
Total Fiduciary Funds	<u>\$ 4,900,207</u>	<u>\$ 3,314,988</u>	<u>\$ 800,873</u>

At December 31, 2022, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 4,746,818	\$ 5,264,050	\$ 303,761
Investments	170,527	170,527	170,527
Total Governmental Funds	<u>\$ 4,917,345</u>	<u>\$ 5,434,577</u>	<u>\$ 474,288</u>
 Cash and Cash Equivalents	 \$ 4,170,445	 \$ 2,784,404	 \$ 473,143
Investments	90,850	90,850	90,850
Total Fiduciary Funds	<u>\$ 4,261,295</u>	<u>\$ 2,875,254</u>	<u>\$ 563,993</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2023 and 2022 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

### 3. COUNTY EMPLOYEES' RETIREMENT PLANS

#### A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

##### 1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

##### 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with

less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](http://www.mocerf.org).

### 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2023 and 2022, the County collected and remitted to CERF employee withholdings and fees collected of \$237,549 and \$202,021, respectively for the years then ended.

#### B. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$11,628 and \$3,366, respectively, for the years ended December 31, 2023 and 2022.

## 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

## 5. CLAIMS, COMMITMENT AND CONTINGENCIES

### A. Compensated Absences

The County provides each full-time or seasonal/temporary employee with sick leave equal to one-half of regular work day each pay period, with the leave to be added at the end of each pay period. Sick leave may accrue and roll over to the subsequent calendar year in an amount not to exceed four regular work days. Upon termination, an employee will not be reimbursed for any unused sick days.

Vacation is accrued based on years of service with a maximum of 17 days of vacation awarded each year after 25 or more years of service. For those employees with service greater than one year, vacation leave shall accrue proportionately each pay period following the anniversary of the employee's hire date. Vacation leave does not accrue and is forfeited if not used within one year of the anniversary of an employee's hire date. Upon termination, an employee will be paid for any remaining vacation leave accrued. Vacation and sick leave have not been subjected to auditing procedures.

## B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

## 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

## 7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2023:

- A. In 2018, the County entered into a lease agreement for \$712,867 with Caterpillar Financial Services for the purchase of three 12M3 Caterpillar Motor Graders. The County is required to make five annual payments of \$100,430 and one balloon payment of \$330,000. The lease agreement carries an interest rate of 4.21%. The final payment was made on September 22, 2023. The equipment dealer bought the graders back from the County for \$330,000 in November 2023.
- B. In June 2022, the County received a \$150,000 infrastructure loan from the Missouri Development Finance Board for construction of a new jail. Payments of \$32,753 are due on December 1 each year through 2027. The loan has an interest rate of 3%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 29,101	\$ 3,652	\$ 32,753
2025	29,974	2,779	32,753
2026	30,873	1,880	32,753
2027	31,799	954	32,753
Totals	<u>\$ 121,747</u>	<u>\$ 9,265</u>	<u>\$ 131,012</u>

- C. In December 2023, the County entered into a \$611,000 lease purchase agreement to finance the purchase of two 2023 Caterpillar 140-15 Motor Graders. The agreement requires five payments of \$139,244, which include interest at 6.99%, through 2027.

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 106,268	\$ 32,976	\$ 139,244
2025	113,696	25,548	139,244
2026	121,644	17,600	139,244
2027	130,148	9,096	139,244
Totals	<u>\$ 471,756</u>	<u>\$ 85,220</u>	<u>\$ 556,976</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2023:

Description	Balance 12/31/2022	Additions	Payments	Balance 12/31/2023	Interest Paid
2018 Motor Graders	\$ 413,260	\$ -	\$ (413,260)	\$ -	\$ 17,170
Detention Center Loan	150,000	-	(28,253)	121,747	4,500
2023 Motor Graders	-	611,000	(139,244)	471,756	-

The following schedule shows changes in long-term debt during the year ended December 31, 2022:

Description	Balance 12/31/2021	Additions	Payments	Balance 12/31/2022	Interest Paid
2018 Motor Graders	\$ 492,970	\$ -	\$ (79,710)	\$ 413,260	\$ 20,720
Detention Center Loan	-	150,000	-	150,000	-

## 8. OPERATING LEASES

In July 2020, the Sheriff's Office entered into an operating lease with Great America for a copier. The term of the lease is for 60 months with monthly payments of \$197. The payment increased to \$203 in September 2021.

<u>Fiscal Year Ending December 31,</u>	<u>Amount</u>
2024	\$ 2,430
2025	1,418

## 9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 28, 2024, the date the financial statements were available to be issued.

## **COMPLIANCE SECTION**

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission and  
Officeholders of Ripley County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Ripley County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2022 and 2023, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Ripley County, Missouri's basic financial statements and have issued our report thereon dated August 28, 2024.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Ripley County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ripley County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Ripley County, Missouri's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Ripley County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 28, 2024

## **McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and  
Officeholders of Ripley County, Missouri

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited Ripley County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Ripley County, Missouri's major federal programs for the years ended December 31, 2022 and 2023. Ripley County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Ripley County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2022 and 2023.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Ripley County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Ripley County, Missouri's compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Ripley County, Missouri's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Ripley County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Ripley County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Ripley County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Ripley County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Ripley County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purposes described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Ripley County, Missouri's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Ripley County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 28, 2024

RIPLEY COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures		Awards Passed-Through to Subrecipients	
		Number	Year Ended December 31,		Year Ended December 31,	
			2022	2023	2022	2023
10.665	U. S. DEPARTMENT OF AGRICULTURE Passed through Missouri Office of Administration - Schools and Roads - Grants to States (Forest Service Schools and Roads Cluster)	N/A	\$ 394,115	\$ 289,382	\$ 345,392	\$ 262,454
14.228	U. S. DEPARTMENT HOUSING AND URBAN DEVELOPMENT Passed through Missouri Department of Economic Development - Community Development Block Grants	2018-LR-02 2020-PF-CV-08 18-DP-MIT22 2020-WD-CV02 2020-WD-CV04 2021-WS-01 18-DP-MIT23 Total	372,128 5,115 744 134,732 24,718 14,660 1,871 \$ 553,968	894,876 570,372 9,259 261,989 1,129,032 282,478 1,998 \$ 3,150,004	- - - - - - - \$ -	- - - - - - - \$ -
15.226	U. S. DEPARTMENT OF INTERIOR Direct Program - Payments in Lieu of Taxes		180,802	179,710	-	-
16.575	U. S. DEPARTMENT OF JUSTICE Passed through Missouri Association of Prosecuting Attorneys - Crime Victim Assistance	n/a	23,735	27,135	-	-
20.205	U. S. DEPARTMENT OF TRANSPORTATION Passed through Missouri Department of Transportation - Highway Planning and Construction (Cluster)	BRO-091(16)	-	10,946	-	-
20.600	State and Community Highway Safety	23-PT-02-137	4,578	6,812	-	-
20.616	National Priority Safety Programs Total Highway Safety Cluster	n/a	4,324 \$ 8,902	- \$ 6,812	- \$ -	- \$ -
20.607	Passed through University of Central Missouri - Alcohol Open Container Requirements	n/a	-	2,001	-	-
21.027	U. S. DEPARTMENT OF THE TREASURY Direct Program - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		534,919	1,067,162	-	-
21.032	COVID-19 - Local Assistance and Tribal Consistency Fund		-	805,214	-	-
90.401	ELECTION ASSISTANCE COMMISSION Passed through Missouri Secretary of State - Help America Vote Act Requirements Payments	N/A	-	15,486	-	-
93.563	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Passed through Missouri Department of Social Services - Child Support Services	n/a	6,678	18,547	-	-
97.042	U. S. DEPARTMENT OF HOMELAND SECURITY Passed through Missouri Department of Public Safety - Emergency Management Performance Grants	n/a	4,591	8,587	-	-
Total Expenditures of Federal Awards			\$ 1,707,710	\$ 5,580,986	\$ 345,392	\$ 262,454

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**RIPLEY COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2023**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Ripley County, Missouri for the years ended December 31, 2023 and 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

RIPLEY COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2023

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Adverse

Type of auditor’s report issued on whether the financial statements were prepared in accordance with the regulatory basis: Unmodified

The special purpose framework used as a basis of accounting was not required by state law.

**Internal Control Over Financial Reporting:**

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?      Yes   X   None Reported
- Noncompliance material to financial statements noted?      Yes   X   No

**Federal Awards:**

**Internal Control Over Major Programs:**

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes      None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516?   X   Yes      No

**Identification of Major Programs:**

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds
21.032	Local Assistance and Tribal Consistency Fund
14.228	Community Development Block Grants

Dollar Threshold Used to Distinguish Between  
Type A and Type B Programs:

\$750,000

Auditee Qualified as low-risk:

☐ Yes ☒ No

## **SECTION II – FINANCIAL STATEMENTS FINDINGS**

### **MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

### **SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None reported

### **ITEMS OF NONCOMPLIANCE**

None

## **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

### **2023-001: Internal Control Over Schedule of Expenditures of Federal Awards**

Federal Grantor: U.S. Department of Housing and Urban Development, U.S. Department of the Treasury

Pass-Through Grantor: Missouri Department of Economic Development

Federal Assistance Listing Number: 14.228, 21.027

Program Title: Community Development Block Grants, Coronavirus State and Local Fiscal Recovery Funds

Pass-through Entity Identifying Number: 2018-LR-02, 2020-PF-CV-08, 18-DP-MIT22, 2020-WD-CV02, 2020-WD-CV04, 2021-WS-01, 18-DP-MIT23

Award Year: 2022 and 2023

Questioned Costs: None

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards (SEFA) which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program.

Condition: The SEFA reported by the County in the 2023 and 2024 annual budget documents contained errors in amounts of federal expenditures reported.



The SEFA did not include \$553,968 and \$3,150,004 of federal expenditures under Assistance Listing Number 14.228 Community Development Block Grants in 2022 and 2023, respectively. The 2022 SEFA incorrectly reported \$534,919 of Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027) expenditures as expenditures under ALN 21.032 Local Assistance and Tribal Consistency Fund.

Cause: The County Clerk indicated that the 2021 SEFA in the 2022 budget document was used as a reference in preparing the 2022 and 2023 SEFA since he was new to the office. The Community Development Block Grants funds were not included on the 2021 SEFA in the 2022 budget document, but the expenditures were reported on the 2021 SEFA in the 2021-2022 audit report.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for both the years ended December 31, 2023 and 2022.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year.

County's Response: This audit has taught me a lot concerning what is required with the SEFA report in the County Budget process. I will print out a copy of all Community Development Block Grant Funds that were expensed in the year in a report from QuickBooks. I will include those with the SEFA (Schedule of Expenditures of Federal Awards) report.

I will also follow up with Alan Lutes, Executive Director with Ozark Foothills Regional Planning Commission, when I complete the SEFA report and have their office review the report to make sure all Community Development Block Grant Funds are included that were expenses that year from their office.

In addition, I will include all supporting documents in the budget process to review with the County Commissioners at the time of the budget approval.

Auditor's Evaluation: The response is appropriate to correct the concern.

**MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:**

- **Summary Schedule of Prior Audit Findings**
  - **Corrective Action Plan**

RIPLEY COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Ripley County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2021 and 2020.

There were no findings in the prior audit report.

# Office of the County Clerk

## Michael Williams

Ripley County Courthouse  
100 Courthouse Square, Suite 2  
Doniphan, MO 63935

Phone 573/996-3215  
Fax 573/996-9774  
Email [ripley@sos.mo.gov](mailto:ripley@sos.mo.gov)

### RIPLEY COUNTY, MISSOURI CORRECTIVE ACTION PLAN

**Finding Reference Number:** 2023-001

**Federal Agency:** U.S. Department of Housing and Urban Development, U.S. Department of the Treasury

**Program Name:** Community Development Block Grants, Coronavirus State and Local Fiscal Recovery Funds

**Assistance Listing Number:** 14.228, 21.027

**Responsible Official:** Michael A. Williams, County Clerk

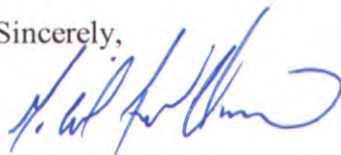
**Views of Responsible Individuals:**

This audit has taught me a lot concerning what is required with the SEFA report in the County Budget Process. I will print out a copy of all Community Development Block Grant Funds that were expensed in the year in a report from QuickBooks. I will include those with the SEFA (Schedule of Expenditures of Federal Awards) report.

I will also follow up with Alan Lutes, Executive Director with Ozark Foothills Regional Planning Commission, when I complete the SEFA report and have their office review the report to make sure all Community Development Block Grant Funds are included that were expensed that year from their office.

In addition, I will include all supporting documents in the budget process to review with the County Commissioners at the time of the budget approval.

Sincerely,



Michael A. Williams  
Ripley County Clerk  
573-996-3215

## McBRIDE, LOCK & ASSOCIATES, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS

August 28, 2024

To the County Commission  
Ripley County, Missouri

We have audited the regulatory basis financial statements of Ripley County, Missouri for the years ended December 31, 2022 and 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 22, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Ripley County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022 and 2023. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 28, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2022 and 2023, we considered Ripley County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 28, 2024. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

## **Public Administrator Ward Expense Documentation**

During our audit, we selected a sample of 40 disbursements by the Public Administrator out of the accounts of ten different wards. We noted 11 instances where an invoice could not be provided to support disbursements for items other than ward personal spending. Most of the disbursements were recurring payments for room and board expenses. In addition, for seven of the disbursements selected, documentation such as a court order or email was provided to support the expenditure upon request, however the documentation was not kept in the ward's files. Proper documentation, including invoices, court orders, and/or rental agreements, is necessary to support the validity of disbursements made by the Public Administrator out of ward accounts. We recommend that the Public Administrator ensure that proper documentation is maintained in the individual ward files to support all disbursements made on behalf of wards.

### **Other Matters**

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompanies the financial statements but is not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### **Restriction on Use**

This information is intended solely for the information and use of the County Commission and management of Ripley County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Clark County, Missouri

The Office of the State Auditor contracted for an audit of Clark County's financial statements for the year ended December 31, 2023, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

October 2024  
Report No. 2024-081



ANNUAL FINANCIAL REPORT

**CLARK COUNTY, MISSOURI**

For the Year Ended  
December 31, 2023

---

**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS  
KANSAS CITY

CLARK COUNTY, MISSOURI  
TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
List of Elected Officials 2023	i
FINANCIAL SECTION	
Independent Auditor's Report	ii
BASIC FINANCIAL STATEMENTS:	
Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis	12
Notes to the Financial Statements	13
COMPLIANCE SECTION	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	21
Independent Auditor's Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	23
Schedule of Expenditures of Federal Awards	26
Notes to the Schedule of Expenditures of Federal Awards	27
Schedule of Findings and Questioned Costs	28
Summary Schedule of Prior Audit Findings	30

## **INTRODUCTORY SECTION**

CLARK COUNTY, MISSOURI  
List of Elected Officials 2023

*County Commission*

Presiding Commissioner – Stephen H. Krueger

Commissioner, Western District – Joseph B. Humes

Commissioner, Eastern District – Henry W. Dienst

*Other Elected Officials*

Assessor – John Campbell

Circuit Clerk – Kimberly A. Smith

Collector – Michelle Allen

County Clerk – Kelly Waples

Coroner – Edwin Wilson

Prosecuting Attorney – Lindsay Gravett

Public Administrator – Melissa Vigen

Recorder – Melissa Bevans

Sheriff – Shawn Webster

Treasurer – Roberta McAfee

## **FINANCIAL SECTION**

## **McBRIDE, LOCK & ASSOCIATES, LLC**

---

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Clark County, Missouri

#### **Report on the Audit of the Financial Statements**

##### ***Opinion***

We have audited the accompanying financial statements of Clark County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements.

##### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Clark County, Missouri, as of December 31, 2023, and their respective cash receipts and disbursements, and budgetary results for the year then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

##### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Clark County, Missouri, as of December 31, 2023, or the changes in financial position thereof for the year then ended.

##### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Clark County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1, the financial statements are prepared by Clark County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri Law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri Law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Clark County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Clark County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Clark County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 30, 2024, on our consideration of Clark County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Clark County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clark County, Missouri's internal control over financial reporting and compliance.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 30, 2024



CLARK COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

Fund	Cash and Cash Equivalents January 1	Receipts	Disbursements	Cash and Cash Equivalents December 31
General Revenue	\$ 765,267	\$ 1,512,189	\$ 1,376,498	\$ 900,958
Special Road and Bridge	192,782	2,419,494	2,114,740	497,536
Assessment	130,063	194,313	185,330	139,046
Prosecuting Attorney Training	8,294	3,178	1,899	9,573
Law Enforcement Training	1,550	2,551	1,456	2,645
Recorder	21,522	3,264	-	24,786
Prosecuting Attorney Admin Handling Cost	9,025	1,869	1,921	8,973
Domestic Violence	6,324	3,023	-	9,347
One Half Cent Sales Road and Bridge	108,139	501,971	542,623	67,487
Recorder Automatic	3,128	1,523	-	4,651
Local Emergency Planning	13,710	-	731	12,979
Local Law Enforcement Block Grant	35	-	-	35
Peace Officers Standards	-	1,035	1,035	-
Jail Operations	150,459	1,000,278	1,076,600	74,137
Civil Process	18,236	8,558	5,071	21,723
Election Service	8,025	1,559	1,353	8,231
Law Enforcement Restitution	33,255	36,375	47,707	21,923
Sheriff's Revolving	17,503	1,120	10,378	8,245
Election Equipment	2,947	5,010	1,250	6,707
Inmate Security	13,097	14,358	8,655	18,800
Courthouse Sales Tax	551,280	464,606	258,900	756,986
Building Maintenance	119,798	102,312	170,586	51,524
Road and Bridge Escrow	183,741	24,651	47,790	160,602
Senior Services	18,718	67,846	65,780	20,784
Office of Emergency Manager Grant	1,133	-	133	1,000
COVID Cares Act	515,661	13,055	342,908	185,808
Tax Maintenance	19,519	12,654	10,713	21,460
Total	<u>\$ 2,913,211</u>	<u>\$ 6,396,792</u>	<u>\$ 6,274,057</u>	<u>\$ 3,035,946</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

CLARK COUNTY, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	GENERAL REVENUE FUND	
	<u>Budget</u>	<u>Actual</u>
RECEIPTS		
Property taxes	\$ 468,998	\$ 480,880
Sales taxes	568,000	646,254
Intergovernmental	300	36,963
Charges for services	175,600	208,354
Interest	38,000	62,843
Other	74,551	44
Transfers in	76,851	76,851
Total Receipts	<u>\$ 1,402,300</u>	<u>\$ 1,512,189</u>
DISBURSEMENTS		
County Commission	\$ 126,846	\$ 136,228
County Clerk	105,622	99,439
Elections	22,050	15,514
Buildings and grounds	95,250	85,428
Treasurer	55,087	57,218
Collector	120,964	131,945
Recorder of Deeds	83,184	74,447
Circuit Court	16,100	11,248
Court Administration	20,296	18,628
Public Administrator	52,535	52,059
Prosecuting Attorney	110,936	115,353
Juvenile Officer	50,001	50,518
Coroner	69,661	52,025
Other County government	100,750	94,529
Court Recorder	435	-
Transfers out	358,366	380,000
Emergency fund	39,463	1,919
Total Disbursements	<u>\$ 1,427,546</u>	<u>\$ 1,376,498</u>
RECEIPTS OVER (UNDER)		
DISBURSEMENTS	\$ (25,246)	\$ 135,691
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>765,267</u>	<u>765,267</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 740,021</u></u>	<u><u>\$ 900,958</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLARK COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	SPECIAL ROAD AND BRIDGE FUND		ASSESSMENT FUND		PROSECUTING ATTORNEY TRAINING FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ 786,000	\$ 856,335	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	3,813,918	1,487,432	25,262	25,558	-	-
Charges for services	-	6,856	130,000	146,039	3,000	3,178
Interest	20,000	16,004	2,800	5,376	-	-
Other	25,888	52,867	5,000	1,340	-	-
Transfers in	10,500	-	16,000	16,000	-	-
Total Receipts	<u>\$ 4,656,306</u>	<u>\$ 2,419,494</u>	<u>\$ 179,062</u>	<u>\$ 194,313</u>	<u>\$ 3,000</u>	<u>\$ 3,178</u>
DISBURSEMENTS						
Salaries	\$ 511,118	\$ 469,797	\$ 109,504	\$ 101,003	\$ -	\$ -
Employee fringe benefits	148,901	108,852	32,081	23,694	-	-
Materials and supplies	551,954	493,631	3,500	2,334	-	-
Services and other	50,100	53,039	57,296	54,855	9,000	1,899
Capital outlay	3,518,618	921,026	6,050	3,444	-	-
Construction	-	-	-	-	-	-
Transfers out	68,395	68,395	-	-	-	-
Total Disbursements	<u>\$ 4,849,086</u>	<u>\$ 2,114,740</u>	<u>\$ 208,431</u>	<u>\$ 185,330</u>	<u>\$ 9,000</u>	<u>\$ 1,899</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (192,780)	\$ 304,754	\$ (29,369)	\$ 8,983	\$ (6,000)	\$ 1,279
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>192,782</u>	<u>192,782</u>	<u>130,063</u>	<u>130,063</u>	<u>8,294</u>	<u>8,294</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 2</u>	<u>\$ 497,536</u>	<u>\$ 100,694</u>	<u>\$ 139,046</u>	<u>\$ 2,294</u>	<u>\$ 9,573</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLARK COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	LAW ENFORCEMENT TRAINING FUND		RECORDER FUND		PROSECUTING ATTORNEY ADMIN HANDLING COST FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	2,600	2,551	3,500	2,524	500	1,559
Interest	-	-	350	740	200	310
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 2,600</u>	<u>\$ 2,551</u>	<u>\$ 3,850</u>	<u>\$ 3,264</u>	<u>\$ 700</u>	<u>\$ 1,869</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	7,160	-	-	-
Services and other	2,000	1,456	14,322	-	3,500	1,921
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,000</u>	<u>\$ 1,456</u>	<u>\$ 21,482</u>	<u>\$ -</u>	<u>\$ 3,500</u>	<u>\$ 1,921</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 600	\$ 1,095	\$ (17,632)	\$ 3,264	\$ (2,800)	\$ (52)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>1,550</u>	<u>1,550</u>	<u>21,522</u>	<u>21,522</u>	<u>9,025</u>	<u>9,025</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 2,150</u>	<u>\$ 2,645</u>	<u>\$ 3,890</u>	<u>\$ 24,786</u>	<u>\$ 6,225</u>	<u>\$ 8,973</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLARK COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	DOMESTIC VIOLENCE FUND		ONE HALF CENT SALES ROAD AND BRIDGE FUND		RECORDER AUTOMATIC FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	456,000	501,971	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	2,500	2,774	-	-	2,100	1,523
Interest	100	249	-	-	-	-
Other	-	-	5,000	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 2,600</u>	<u>\$ 3,023</u>	<u>\$ 461,000</u>	<u>\$ 501,971</u>	<u>\$ 2,100</u>	<u>\$ 1,523</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	540,682	514,167	-	-
Services and other	8,924	-	-	-	3,128	-
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	28,456	28,456	-	-
Total Disbursements	<u>\$ 8,924</u>	<u>\$ -</u>	<u>\$ 569,138</u>	<u>\$ 542,623</u>	<u>\$ 3,128</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (6,324)	\$ 3,023	\$ (108,138)	\$ (40,652)	\$ (1,028)	\$ 1,523
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>6,324</u>	<u>6,324</u>	<u>108,139</u>	<u>108,139</u>	<u>3,128</u>	<u>3,128</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 9,347</u>	<u>\$ 1</u>	<u>\$ 67,487</u>	<u>\$ 2,100</u>	<u>\$ 4,651</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLARK COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	LOCAL EMERGENCY PLANNING FUND		LOCAL LAW ENFORCEMENT BLOCK GRANT FUND		PEACE OFFICERS STANDARDS FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,500	1,035
Charges for services	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	2,500	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 1,035</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	16,210	731	-	-	1,500	1,035
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 16,210</u>	<u>\$ 731</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 1,035</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (13,710)	\$ (731)	\$ -	\$ -	\$ -	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>13,710</u>	<u>13,710</u>	<u>35</u>	<u>35</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 12,979</u>	<u>\$ 35</u>	<u>\$ 35</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLARK COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	JAIL OPERATIONS FUND		CIVIL PROCESS FUND		ELECTION SERVICE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	440,000	501,970	-	-	-	-
Intergovernmental	53,000	69,563	-	-	-	-
Charges for services	72,750	73,547	9,500	8,354	2,000	1,299
Interest	-	-	-	-	150	260
Other	97,198	55,198	100	204	-	-
Transfers in	300,000	300,000	-	-	-	-
Total Receipts	<u>\$ 962,948</u>	<u>\$ 1,000,278</u>	<u>\$ 9,600</u>	<u>\$ 8,558</u>	<u>\$ 2,150</u>	<u>\$ 1,559</u>
DISBURSEMENTS						
Salaries	\$ 685,332	\$ 685,710	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	155,935	126,346	-	-	-	-
Materials and supplies	94,198	100,557	-	-	-	-
Services and other	163,900	160,153	15,000	5,071	4,000	1,353
Capital outlay	9,270	3,834	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,108,635</u>	<u>\$ 1,076,600</u>	<u>\$ 15,000</u>	<u>\$ 5,071</u>	<u>\$ 4,000</u>	<u>\$ 1,353</u>
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	\$ (145,687)	\$ (76,322)	\$ (5,400)	\$ 3,487	\$ (1,850)	\$ 206
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>150,459</u>	<u>150,459</u>	<u>18,236</u>	<u>18,236</u>	<u>8,025</u>	<u>8,025</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 4,772</u>	<u>\$ 74,137</u>	<u>\$ 12,836</u>	<u>\$ 21,723</u>	<u>\$ 6,175</u>	<u>\$ 8,231</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLARK COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	LAW ENFORCEMENT RESTITUTION FUND		SHERIFF'S REVOLVING FUND		ELECTION EQUIPMENT FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	40,000	36,375	2,000	1,120	-	-
Interest	-	-	-	-	250	195
Other	-	-	-	-	700	815
Transfers in	-	-	-	-	4,000	4,000
Total Receipts	<u>\$ 40,000</u>	<u>\$ 36,375</u>	<u>\$ 2,000</u>	<u>\$ 1,120</u>	<u>\$ 4,950</u>	<u>\$ 5,010</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	2,000	1,250
Services and other	70,000	47,707	11,000	10,378	-	-
Capital outlay	-	-	-	-	5,897	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 70,000</u>	<u>\$ 47,707</u>	<u>\$ 11,000</u>	<u>\$ 10,378</u>	<u>\$ 7,897</u>	<u>\$ 1,250</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (30,000)	\$ (11,332)	\$ (9,000)	\$ (9,258)	\$ (2,947)	\$ 3,760
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>33,255</u>	<u>33,255</u>	<u>17,503</u>	<u>17,503</u>	<u>2,947</u>	<u>2,947</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 3,255</u>	<u>\$ 21,923</u>	<u>\$ 8,503</u>	<u>\$ 8,245</u>	<u>\$ -</u>	<u>\$ 6,707</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.



CLARK COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	INMATE SECURITY FUND		COURTHOUSE SALES TAX FUND		BUILDING MAINTENANCE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	441,600	464,606	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	12,000	14,358	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	1,000	42,312
Transfers in	-	-	-	-	60,000	60,000
Total Receipts	<u>\$ 12,000</u>	<u>\$ 14,358</u>	<u>\$ 441,600</u>	<u>\$ 464,606</u>	<u>\$ 61,000</u>	<u>\$ 102,312</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	2,500	1,788
Services and other	15,000	8,655	250	250	1,650	715
Capital outlay	-	-	258,650	258,650	171,750	168,083
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 15,000</u>	<u>\$ 8,655</u>	<u>\$ 258,900</u>	<u>\$ 258,900</u>	<u>\$ 175,900</u>	<u>\$ 170,586</u>
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	\$ (3,000)	\$ 5,703	\$ 182,700	\$ 205,706	\$ (114,900)	\$ (68,274)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>13,097</u>	<u>13,097</u>	<u>551,280</u>	<u>551,280</u>	<u>119,798</u>	<u>119,798</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 10,097</u>	<u>\$ 18,800</u>	<u>\$ 733,980</u>	<u>\$ 756,986</u>	<u>\$ 4,898</u>	<u>\$ 51,524</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLARK COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	ROAD AND BRIDGE ESCROW FUND		SENIOR SERVICES FUND		OFFICE OF EMERGENCY MANAGER GRANT FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ 60,000	\$ 67,801	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	40	45	1,000	-
Charges for services	-	-	-	-	-	-
Interest	3,200	4,651	-	-	-	-
Other	-	-	-	-	-	-
Transfers in	20,000	20,000	-	-	-	-
Total Receipts	<u>\$ 23,200</u>	<u>\$ 24,651</u>	<u>\$ 60,040</u>	<u>\$ 67,846</u>	<u>\$ 1,000</u>	<u>\$ -</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	-	-	70,000	65,780	1,133	133
Capital outlay	-	-	-	-	-	-
Construction	206,941	47,790	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 206,941</u>	<u>\$ 47,790</u>	<u>\$ 70,000</u>	<u>\$ 65,780</u>	<u>\$ 1,133</u>	<u>\$ 133</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (183,741)	\$ (23,139)	\$ (9,960)	\$ 2,066	\$ (133)	\$ (133)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>183,741</u>	<u>183,741</u>	<u>18,718</u>	<u>18,718</u>	<u>1,133</u>	<u>1,133</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 160,602</u>	<u>\$ 8,758</u>	<u>\$ 20,784</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLARK COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	COVID CARES ACT FUND		TAX MAINTENANCE FUND	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	50,000	-	-	-
Charges for services	-	-	10,700	12,654
Interest	7,500	13,055	-	-
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ 57,500</u>	<u>\$ 13,055</u>	<u>\$ 10,700</u>	<u>\$ 12,654</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	573,161	342,908	10,000	10,713
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ 573,161</u>	<u>\$ 342,908</u>	<u>\$ 10,000</u>	<u>\$ 10,713</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (515,661)	\$ (329,853)	\$ 700	\$ 1,941
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>515,661</u>	<u>515,661</u>	<u>19,519</u>	<u>19,519</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 185,808</u>	<u>\$ 20,219</u>	<u>\$ 21,460</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CLARK COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

Fund/Account	Cash and Investments January 1	Receipts	Disbursements	Cash and Investments December 31
Treasurer State of Missouri	\$ -	\$ 1,034	\$ 1,034	\$ -
Treasurer PA Retirement	-	3,366	3,366	-
Treasurer Surtax	-	198,867	198,867	-
Treasurer Health Department	-	342,655	342,655	-
Treasurer School	-	5,068,781	5,068,781	-
Treasurer School Fines	81	117,083	117,131	33
Treasurer Cities	-	60,096	60,096	-
Treasurer Unclaimed Fees	10,888	207	-	11,095
Treasurer Ambulance	-	213,595	213,595	-
Treasurer Buck & Doe Watershed	-	12,458	12,458	-
Treasurer Bear Creek Watershed	-	3,172	3,172	-
Treasurer Cemetery	1,426	1,855	1,719	1,562
Treasurer Alexandria Fire District	-	27,909	27,909	-
Treasurer Nursing Home	-	478,987	478,987	-
Treasurer Library	-	114,669	114,669	-
Treasurer Wayland Special Road District	-	90,237	90,237	-
Treasurer Tax Sale Surplus	4,855	19,210	4,632	19,433
Treasurer Western Lewis County Fire	-	1,001	1,001	-
Treasurer CERF	12	148,830	148,824	18
Treasurer Deputy Sheriff Supplement	-	110	110	-
Treasurer Canton Fire District	-	5,468	5,468	-
Treasurer LAGERS	-	66,525	66,525	-
Treasurer Cemetery CDs	61,019	20,000	20,000	61,019
Collector General Account	6,793,001	9,002,586	8,941,437	6,854,150
Collector Installment	58,882	107,972	94,539	72,315
Collector Protested	-	2,585	1,291	1,294
Clerk Election Account	50	18,892	18,867	75
Recorder Account	-	45,752	45,752	-
Sheriff General Account	4,367	211,150	204,795	10,722
Sheriff Inmate Trust Account	7,189	83,713	78,934	11,968
Sheriff Commissary Account	10,502	70,206	70,343	10,365
Sheriff Holiday Account	2,646	3,607	2,200	4,053
Public Administrator Accounts	3,018,356	181,501	2,676,089	523,768
Total	<u>\$ 9,973,274</u>	<u>\$ 16,724,079</u>	<u>\$ 19,115,483</u>	<u>\$ 7,581,870</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

CLARK COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Clark County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Clark County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded the budgeted amount for the Tax Maintenance Fund.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property included within the County's boundaries for the calendar year 2023 for purposes of taxation were:

Real Estate	\$ 77,146,820
Personal Property	36,156,075
Railroad and Utilities	29,212,044
Total	<u>\$ 142,514,939</u>

For calendar year 2023, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

General Revenue	\$ 0.3320
Special Road and Bridge	0.7037
Senior Services	0.0500

F. Cash Deposits and Cash Equivalents

Deposits and cash equivalents are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash equivalent balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND CASH EQUIVALENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Cash Equivalents" caption. Cash and cash equivalents include deposits and short-term investments with maturities that are less than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2023, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 3,035,946	\$ 3,201,553	\$ 250,000
Cash and Cash Equivalents	\$ 7,520,851	\$ 5,277,431	\$ 834,678
Investments	61,019	61,019	61,019
Total Fiduciary Funds	<u>\$ 7,581,870</u>	<u>\$ 5,338,450</u>	<u>\$ 895,697</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2023 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name, except for \$7,903 held by the Public Administrator for one ward in one bank in excess of \$250,000.

## 3. COUNTY EMPLOYEES' RETIREMENT PLANS

### A. Missouri Local Government Employees Retirement System (LAGERS)

#### 1) Plan Description

Clark County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Sections 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334, or by the following website, [www.molagers.org](http://www.molagers.org).



## 2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

## 3) Funding Policy

Participation in the plan is mandatory for full-time employees with six months service. Part-time employees are not eligible to participate in the plan. The January 1st statutorily required contribution rates were .2% (General), and 3% (Police) of annual covered payroll for 2023. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the year ended December 31, 2023, the County remitted \$66,525 to LAGERS.

## B. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

### 1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

### 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with

less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](http://www.mocerf.org).

### 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2023, the County collected and remitted to CERF employee withholdings and fees collected of \$148,824 for the year then ended.

#### C. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,366 for the year ended December 31, 2023.

#### D. Other Retirement Plan

Clark County has a voluntary 457(b) plan which is paid by a deduction from employee's salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the year ended December 31, 2023 were \$19,288.

### 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

### 5. CLAIMS, COMMITMENT AND CONTINGENCIES

#### A. Compensated Absences

The County provides full-time employees with up to 176 hours of sick time – to accrue at three to five hours of sick leave for each completed calendar month of employment, depending upon years of service and a 35- or 40-hour work week. Upon termination, the employee will not be compensated for any unused sick leave.

Vacation time is awarded after each anniversary hire date. The employee receives one week after one year; one week and one day after two years; one week and two days after three years; one week and three days after four years; two weeks after five years; and two weeks plus one additional day per year over six years of service up to three weeks. Vacation time does not carryover to following years. Upon termination, employees are compensated for any unused vacation time.

#### B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

### 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

### 7. LONG-TERM DEBT

In 2020, the County issued Taxable General Obligation Refunding Bonds of \$2,205,000 to refund Series 2010 General Obligation Bonds. The bonds are due in annual installments ranging from \$100,000 to \$295,000 through June 2030. Interest payments are scheduled semiannually with a 2.00% interest rate.

<u>Fiscal Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 240,000	\$ 29,000	\$ 269,000
2025	250,000	24,100	274,100
2026	280,000	18,800	298,800
2027	295,000	13,050	308,050
2028	265,000	7,450	272,450
2029 - 2030	240,000	4,400	244,400
Totals	<u>\$ 1,570,000</u>	<u>\$ 96,800</u>	<u>\$ 1,666,800</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2023:

<u>Description</u>	<u>Balance 12/31/2022</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 12/31/2023</u>	<u>Interest Paid</u>
General Obligation Refunding Bonds	\$ 1,795,000	\$ -	\$ (225,000)	\$ 1,570,000	\$ 33,650

#### 8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 30, 2024, the date the financial statements were available to be issued.

## **COMPLIANCE SECTION**

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

---

### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission and  
Officeholders of Clark County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Clark County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements, which collectively comprise Clark County, Missouri's basic financial statements and have issued our report thereon dated August 30, 2024.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Clark County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Clark County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Clark County, Missouri's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Clark County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 30, 2024

## **McBRIDE, LOCK & ASSOCIATES, LLC**

---

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and  
Officeholders of Clark County, Missouri

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited Clark County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Clark County, Missouri's major federal programs for the year ended December 31, 2023. Clark County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Clark County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Clark County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Clark County, Missouri's compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Clark County, Missouri's federal programs.



## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Clark County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Clark County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Clark County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Clark County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Clark County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies over compliance. Given these limitations, during our audit we did not identify any

deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 30, 2024

CLARK COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF TRANSPORTATION			
	Passed through Missouri Department of Transportation -		
20.205	Highway Planning and Construction	RRP-000S(582)	\$ 6,694
		BRO-B023(28)	720,453
	Total 20.205		<u>\$ 727,147</u>
20.600	State and Community Highway Safety	23-PT-02-075	360
20.607	Alcohol Open Container Requirements	23-154-AL-059	3,503
U. S. DEPARTMENT OF THE TREASURY			
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		342,908
	Total Expenditures of Federal Awards		<u><u>\$ 1,073,918</u></u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**CLARK COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Clark County, Missouri for the year ended December 31, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – SUBRECIPIENTS**

The County did not pass any federal awards through to subrecipients during the year ended December 31, 2023.

CLARK COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2023

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of auditor’s report issued on whether the financial statements  
audited were prepared in accordance with GAAP: Adverse

Type of auditor’s report issued on whether the financial statements  
were prepared in accordance with the regulatory basis: Unmodified

The special purpose framework used as a basis of accounting was not required by state law.

**Internal Control Over Financial Reporting:**

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are  
not considered to be material weaknesses?      Yes   X   None Reported
- Noncompliance material to financial  
statements noted?      Yes   X   No

**Federal Awards:**

**Internal Control Over Major Programs:**

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are  
not considered to be material weaknesses?      Yes   X   None Reported

Type of Auditor’s Report Issued on Compliance  
For Major Programs: Unmodified

Any audit findings disclosed that are required to be  
reported in accordance with Uniform Guidance  
section 200.516?      Yes   X   No

**Identification of Major Programs:**

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction

Dollar Threshold Used to Distinguish Between  
Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk:      Yes   X   No

**SECTION II – FINANCIAL STATEMENTS FINDINGS**

**MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

**SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None reported

**ITEMS OF NONCOMPLIANCE**

None

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

CLARK COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Clark County, Missouri on the applicable findings in the prior audit report issued for the year ended December 31, 2022.

**2022-001:** Documentation of the County's internal controls has not been prepared.

Status: Resolved.

**2022-002:** No formal fraud risk assessment is performed.

Status: Resolved.

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS

August 30, 2024

To the County Commission  
Clark County, Missouri

We have audited the regulatory basis financial statements of Clark County, Missouri for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 22, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Clark County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.



### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 30, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompanies the financial statements but is not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Clark County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Lawrence County, Missouri

The Office of the State Auditor contracted for an audit of Lawrence County's financial statements for the year ended December 31, 2023, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "S. Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

October 2024  
Report No. 2024-080

ANNUAL FINANCIAL REPORT

**LAWRENCE COUNTY, MISSOURI**

For the Year Ended  
December 31, 2023

---

**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

# LAWRENCE COUNTY, MISSOURI

## TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
List of Elected Officials 2023	i
FINANCIAL SECTION	
Independent Auditor's Report	ii
BASIC FINANCIAL STATEMENTS:	
Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis	13
Notes to the Financial Statements	14
COMPLIANCE SECTION	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	22
Independent Auditor's Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	24
Schedule of Expenditures of Federal Awards	27
Notes to the Schedule of Expenditures of Federal Awards	28
Schedule of Findings and Questioned Costs	29
Summary Schedule of Prior Audit Findings	31

## **INTRODUCTORY SECTION**

LAWRENCE COUNTY, MISSOURI  
List of Elected Officials 2023

*County Commission*

Presiding Commissioner – Bob Senninger

Commissioner, Western District – David Botts

Commissioner, Eastern District – Tim Selvey

*Other Elected Officials*

Assessor – Doug Bowerman

Circuit Clerk – Pamela Fobair

Collector – Kelli McVey

County Clerk – Tammy Riebe

Coroner – Scott Lakin

Prosecuting Attorney – Darlene Parrigon

Public Administrator – Teresa Pace

Recorder – Denise Massie

Sheriff – Brad DeLay

Surveyor – Aaron Austin

Treasurer – Kathy S. Fairchild

## **FINANCIAL SECTION**



## **McBRIDE, LOCK & ASSOCIATES, LLC**

---

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Lawrence County, Missouri

#### **Report on the Audit of the Financial Statements**

##### ***Opinion***

We have audited the accompanying financial statements of Lawrence County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements.

##### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Lawrence County, Missouri, as of December 31, 2023, and their respective cash receipts and disbursements, and budgetary results for the year then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

##### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Lawrence County, Missouri, as of December 31, 2023, or the changes in financial position thereof for the year then ended.

##### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lawrence County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1, the financial statements are prepared by Lawrence County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri Law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lawrence County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lawrence County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Lawrence County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 14, 2024, on our consideration of Lawrence County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Lawrence County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lawrence County, Missouri's internal control over financial reporting and compliance.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 14, 2024

LAWRENCE COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

Fund	Cash and Investments	Receipts	Disbursements	Cash and Investments
	January 1			December 31
General Revenue	\$ 1,814,144	\$ 12,343,768	\$ 11,446,591	\$ 2,711,321
Special Road & Bridge	1,305,988	4,219,852	4,319,344	1,206,496
Assessment	812,271	511,037	441,379	881,929
Judicial Sales Tax	1,031,107	618,841	514,757	1,135,191
Capital Improvements	2,533,024	6,341,225	794,583	8,079,666
Common I	413,849	648,110	663,603	398,356
Common II	257,617	426,763	476,404	207,976
Prosecuting Attorney Admin Cost Handling	1,447	4,384	4,102	1,729
Sheriff Special	172,871	105,035	85,578	192,328
Law Enforcement Restitution	16,058	20,422	18,859	17,621
Prosecuting Attorney Training	960	2,947	1,831	2,076
Law Enforcement Training	6,916	3,456	250	10,122
Inmate Security	119,756	77,750	55,770	141,736
Election Services	44,505	19,226	14,019	49,712
Collector's Tax Maintenance	60,011	75,244	68,023	67,232
Recorder Special	223,148	71,657	29,819	264,986
Sheriff Revolving	151,842	15,570	23,669	143,743
Local Emergency Planning Committee	19,434	4,231	23,664	1
Domestic Violence	-	6,082	5,952	130
Drug Enforcement	70,979	1,524,513	1,122,209	473,283
Law Enforcement Sales Tax	1,347,088	3,190,792	3,416,640	1,121,240
General Revenue Reserve	2,532,752	338,361	-	2,871,113
Senior Citizens Service Board	149,772	276,005	303,942	121,835
Developmentally Disabled Board	457,098	1,067,187	1,112,069	412,216
Equipment Replacement	71,182	773,169	332,085	512,266
Coronavirus Relief	6,952,878	283,847	6,787,057	449,668
Public Service	656,873	401,430	558,819	499,484
Public Safety Sales Tax	1,600,501	2,136,880	1,285,073	2,452,308
Opioid Settlement	-	154,259	-	154,259
Safety and Security	-	200,809	41,624	159,185
Total	<u>\$ 22,824,071</u>	<u>\$ 35,862,852</u>	<u>\$ 33,947,715</u>	<u>\$ 24,739,208</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

LAWRENCE COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

		GENERAL REVENUE FUND	
		Budget	Actual
RECEIPTS			
Property taxes	\$	567,000	\$ 599,508
Sales taxes		2,518,750	3,011,247
Intergovernmental		1,538,611	1,154,504
Charges for services		709,247	866,998
Interest		26,901	92,147
Other		53,580	74,564
Transfers in		6,801,800	6,544,800
Total Receipts	\$	12,215,889	\$ 12,343,768
DISBURSEMENTS			
County Commission	\$	313,095	\$ 277,171
County Clerk		155,901	151,182
Elections		145,536	119,619
Buildings and grounds		166,698	148,889
Employee fringe benefits		31,300	29,110
Treasurer		85,563	78,369
Collector		195,591	170,410
Recorder of Deeds		148,413	131,951
Circuit Court		30,800	24,390
Court Administration		363,063	242,125
Public Administrator		187,541	168,114
Prosecuting Attorney		796,960	628,758
Juvenile Officer		176,666	171,919
Coroner		73,013	63,051
Other County government		1,726,267	1,363,623
Transfers out		6,947,500	7,677,910
Emergency fund		-	-
Total Disbursements	\$	11,543,907	\$ 11,446,591
RECEIPTS OVER (UNDER)			
DISBURSEMENTS	\$	671,982	\$ 897,177
CASH AND INVESTMENTS, JANUARY 1		1,814,144	1,814,144
CASH AND INVESTMENTS, DECEMBER 31	\$	2,486,126	\$ 2,711,321

The accompanying Notes to the Financial Statements are an integral part of these statements.

LAWRENCE COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	SPECIAL ROAD & BRIDGE FUND		ASSESSMENT FUND		JUDICIAL SALES TAX FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ 114,215	\$ 125,630	\$ -	\$ -	\$ -	\$ -
Sales taxes	2,115,000	2,110,941	-	-	475,000	527,943
Intergovernmental	1,783,000	1,702,975	66,915	71,422	-	34,321
Charges for services	-	-	318,000	412,044	-	-
Interest	3,000	30,306	4,850	27,571	4,000	26,167
Other	-	-	-	-	-	-
Transfers in	250,000	250,000	-	-	-	30,410
Total Receipts	<u>\$ 4,265,215</u>	<u>\$ 4,219,852</u>	<u>\$ 389,765</u>	<u>\$ 511,037</u>	<u>\$ 479,000</u>	<u>\$ 618,841</u>
DISBURSEMENTS						
Salaries	\$ 20,658	\$ 20,622	\$ 259,789	\$ 257,092	\$ 333,821	\$ 314,803
Employee fringe benefits	10,299	9,106	114,700	80,357	113,451	92,776
Materials and supplies	25,000	14,386	40,000	20,549	24,000	13,551
Services and other	1,668,776	1,662,298	22,700	22,370	65,850	85,078
Capital outlay	-	-	100,000	61,011	100,000	8,549
Construction	1,865,321	1,664,594	-	-	-	-
Transfers out	955,209	948,338	-	-	-	-
Total Disbursements	<u>\$ 4,545,263</u>	<u>\$ 4,319,344</u>	<u>\$ 537,189</u>	<u>\$ 441,379</u>	<u>\$ 637,122</u>	<u>\$ 514,757</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (280,048)	\$ (99,492)	\$ (147,424)	\$ 69,658	\$ (158,122)	\$ 104,084
CASH AND INVESTMENTS, JANUARY 1	<u>1,305,988</u>	<u>1,305,988</u>	<u>812,271</u>	<u>812,271</u>	<u>1,031,107</u>	<u>1,031,107</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,025,940</u>	<u>\$ 1,206,496</u>	<u>\$ 664,847</u>	<u>\$ 881,929</u>	<u>\$ 872,985</u>	<u>\$ 1,135,191</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LAWRENCE COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	CAPITAL IMPROVEMENTS FUND		COMMON I FUND		COMMON II FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ 82,000	\$ 96,732	\$ 33,000	\$ 39,288
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest	7,000	140,809	1,300	13,180	750	7,335
Other	1,200	416	-	-	-	-
Transfers in	4,000,000	6,200,000	513,746	538,198	362,606	380,140
Total Receipts	<u>\$ 4,008,200</u>	<u>\$ 6,341,225</u>	<u>\$ 597,046</u>	<u>\$ 648,110</u>	<u>\$ 396,356</u>	<u>\$ 426,763</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ 122,200	\$ 103,838	\$ 94,000	\$ 87,607
Employee fringe benefits	-	-	45,582	39,021	37,150	26,696
Materials and supplies	-	-	-	-	-	-
Services and other	-	-	71,300	65,831	27,400	10,808
Capital outlay	627,500	84,021	10,000	11,780	140,000	107,287
Construction	4,740,000	710,562	498,000	443,133	250,000	244,006
Transfers out	40,000	-	-	-	-	-
Total Disbursements	<u>\$ 5,407,500</u>	<u>\$ 794,583</u>	<u>\$ 747,082</u>	<u>\$ 663,603</u>	<u>\$ 548,550</u>	<u>\$ 476,404</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,399,300)	\$ 5,546,642	\$ (150,036)	\$ (15,493)	\$ (152,194)	\$ (49,641)
CASH AND INVESTMENTS, JANUARY 1	<u>2,533,024</u>	<u>2,533,024</u>	<u>413,849</u>	<u>413,849</u>	<u>257,617</u>	<u>257,617</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,133,724</u>	<u>\$ 8,079,666</u>	<u>\$ 263,813</u>	<u>\$ 398,356</u>	<u>\$ 105,423</u>	<u>\$ 207,976</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LAWRENCE COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	PROSECUTING ATTORNEY ADMIN COST HANDLING FUND		SHERIFF SPECIAL FUND		LAW ENFORCEMENT RESTITUTION FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	59,234	-	-
Charges for services	7,000	3,657	50,000	27,819	14,000	20,089
Interest	-	52	-	4,685	36	333
Other	-	675	500	9,297	-	-
Transfers in	-	-	100,000	4,000	-	-
Total Receipts	<u>\$ 7,000</u>	<u>\$ 4,384</u>	<u>\$ 150,500</u>	<u>\$ 105,035</u>	<u>\$ 14,036</u>	<u>\$ 20,422</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	5,700	4,102	180,000	85,578	-	-
Services and other	800	-	-	-	21,000	18,859
Capital outlay	1,500	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 8,000</u>	<u>\$ 4,102</u>	<u>\$ 180,000</u>	<u>\$ 85,578</u>	<u>\$ 21,000</u>	<u>\$ 18,859</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,000)	\$ 282	\$ (29,500)	\$ 19,457	\$ (6,964)	\$ 1,563
CASH AND INVESTMENTS, JANUARY 1	<u>1,447</u>	<u>1,447</u>	<u>172,871</u>	<u>172,871</u>	<u>16,058</u>	<u>16,058</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 447</u>	<u>\$ 1,729</u>	<u>\$ 143,371</u>	<u>\$ 192,328</u>	<u>\$ 9,094</u>	<u>\$ 17,621</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.



LAWRENCE COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	PROSECUTING ATTORNEY TRAINING FUND		LAW ENFORCEMENT TRAINING FUND		INMATE SECURITY FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,500	2,304
Charges for services	3,000	2,908	3,000	3,236	68,500	72,075
Interest	-	39	25	220	350	3,371
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 3,000</u>	<u>\$ 2,947</u>	<u>\$ 3,025</u>	<u>\$ 3,456</u>	<u>\$ 70,350</u>	<u>\$ 77,750</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	1,000	-	-	-
Services and other	3,000	1,831	5,500	250	155,000	55,770
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,000</u>	<u>\$ 1,831</u>	<u>\$ 6,500</u>	<u>\$ 250</u>	<u>\$ 155,000</u>	<u>\$ 55,770</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 1,116	\$ (3,475)	\$ 3,206	\$ (84,650)	\$ 21,980
CASH AND INVESTMENTS, JANUARY 1	<u>960</u>	<u>960</u>	<u>6,916</u>	<u>6,916</u>	<u>119,756</u>	<u>119,756</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 960</u></u>	<u><u>\$ 2,076</u></u>	<u><u>\$ 3,441</u></u>	<u><u>\$ 10,122</u></u>	<u><u>\$ 35,106</u></u>	<u><u>\$ 141,736</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LAWRENCE COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	ELECTION SERVICES FUND		COLLECTOR'S TAX MAINTENANCE FUND		RECORDER SPECIAL FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	13,134	14,775	-	-	-	-
Charges for services	4,000	3,200	50,500	73,493	50,000	65,470
Interest	150	1,251	250	1,751	650	6,187
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 17,284</u>	<u>\$ 19,226</u>	<u>\$ 50,750</u>	<u>\$ 75,244</u>	<u>\$ 50,650</u>	<u>\$ 71,657</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	62,750	14,539	7,000	3,242
Services and other	18,134	13,558	41,500	40,684	114,080	26,181
Capital outlay	21,000	461	-	-	10,000	396
Construction	-	-	-	-	-	-
Transfers out	-	-	-	12,800	-	-
Total Disbursements	<u>\$ 39,134</u>	<u>\$ 14,019</u>	<u>\$ 104,250</u>	<u>\$ 68,023</u>	<u>\$ 131,080</u>	<u>\$ 29,819</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (21,850)	\$ 5,207	\$ (53,500)	\$ 7,221	\$ (80,430)	\$ 41,838
CASH AND INVESTMENTS, JANUARY 1	<u>44,505</u>	<u>44,505</u>	<u>60,011</u>	<u>60,011</u>	<u>223,148</u>	<u>223,148</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 22,655</u></u>	<u><u>\$ 49,712</u></u>	<u><u>\$ 6,511</u></u>	<u><u>\$ 67,232</u></u>	<u><u>\$ 142,718</u></u>	<u><u>\$ 264,986</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LAWRENCE COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	SHERIFF REVOLVING FUND		LOCAL EMERGENCY PLANNING COMMITTEE FUND		DOMESTIC VIOLENCE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	20,000	11,884	4,500	4,124	6,000	6,082
Interest	500	3,686	45	106	-	-
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 20,500</u>	<u>\$ 15,570</u>	<u>\$ 4,545</u>	<u>\$ 4,230</u>	<u>\$ 6,000</u>	<u>\$ 6,082</u>
DISBURSEMENTS						
Salaries	\$ 7,900	\$ 7,827	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	1,470	1,340	-	-	-	-
Materials and supplies	-	-	5,000	5,000	-	-
Services and other	105,000	14,502	18,664	18,664	6,000	5,952
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 114,370</u>	<u>\$ 23,669</u>	<u>\$ 23,664</u>	<u>\$ 23,664</u>	<u>\$ 6,000</u>	<u>\$ 5,952</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (93,870)	\$ (8,099)	\$ (19,119)	\$ (19,434)	\$ -	\$ 130
CASH AND INVESTMENTS, JANUARY 1	<u>151,842</u>	<u>151,842</u>	<u>19,434</u>	<u>19,434</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 57,972</u>	<u>\$ 143,743</u>	<u>\$ 315</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 130</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LAWRENCE COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	DRUG ENFORCEMENT FUND		LAW ENFORCEMENT SALES TAX FUND		GENERAL REVENUE RESERVE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	2,175,000	2,498,218	100,000	-
Intergovernmental	1,181,233	1,174,513	650,517	569,625	-	-
Charges for services	-	-	24,000	15,479	-	-
Interest	-	-	8,000	52,757	6,000	75,861
Other	-	-	12,000	42,837	-	-
Transfers in	350,000	350,000	-	11,876	157,000	262,500
Total Receipts	<u>\$ 1,531,233</u>	<u>\$ 1,524,513</u>	<u>\$ 2,869,517</u>	<u>\$ 3,190,792</u>	<u>\$ 263,000</u>	<u>\$ 338,361</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ 1,807,576	\$ 1,618,095	\$ -	\$ -
Employee fringe benefits	-	-	697,942	563,247	-	-
Materials and supplies	-	-	35,500	24,246	-	-
Services and other	1,185,000	1,104,333	1,076,696	816,621	-	-
Capital outlay	-	-	107,000	44,431	-	-
Construction	-	-	-	-	-	-
Transfers out	354,000	17,876	-	350,000	100,000	-
Total Disbursements	<u>\$ 1,539,000</u>	<u>\$ 1,122,209</u>	<u>\$ 3,724,714</u>	<u>\$ 3,416,640</u>	<u>\$ 100,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (7,767)	\$ 402,304	\$ (855,197)	\$ (225,848)	\$ 163,000	\$ 338,361
CASH AND INVESTMENTS, JANUARY 1	<u>70,979</u>	<u>70,979</u>	<u>1,347,088</u>	<u>1,347,088</u>	<u>2,532,752</u>	<u>2,532,752</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 63,212</u>	<u>\$ 473,283</u>	<u>\$ 491,891</u>	<u>\$ 1,121,240</u>	<u>\$ 2,695,752</u>	<u>\$ 2,871,113</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LAWRENCE COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	SENIOR CITIZENS SERVICE BOARD FUND		DEVELOPMENTALLY DISABLED BOARD FUND		EQUIPMENT REPLACEMENT FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ 250,000	\$ 275,646	\$ 485,000	\$ 515,495	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	492,000	548,787	-	-
Interest	200	359	3,000	2,905	1,000	3,075
Other	-	-	-	-	-	35,094
Transfers in	-	-	-	-	335,000	735,000
Total Receipts	<u>\$ 250,200</u>	<u>\$ 276,005</u>	<u>\$ 980,000</u>	<u>\$ 1,067,187</u>	<u>\$ 336,000</u>	<u>\$ 773,169</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ 508,000	\$ 468,636	\$ -	\$ -
Employee fringe benefits	-	-	101,500	88,241	-	-
Materials and supplies	-	-	45,000	22,183	-	-
Services and other	329,466	303,942	724,500	523,220	9,000	-
Capital outlay	-	-	20,000	9,789	393,499	332,085
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 329,466</u>	<u>\$ 303,942</u>	<u>\$ 1,399,000</u>	<u>\$ 1,112,069</u>	<u>\$ 402,499</u>	<u>\$ 332,085</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (79,266)	\$ (27,937)	\$ (419,000)	\$ (44,882)	\$ (66,499)	\$ 441,084
CASH AND INVESTMENTS, JANUARY 1	<u>149,772</u>	<u>149,772</u>	<u>457,098</u>	<u>457,098</u>	<u>71,182</u>	<u>71,182</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 70,506</u>	<u>\$ 121,835</u>	<u>\$ 38,098</u>	<u>\$ 412,216</u>	<u>\$ 4,683</u>	<u>\$ 512,266</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LAWRENCE COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	CORONAVIRUS RELIEF FUND		PUBLIC SERVICE FUND		PUBLIC SAFETY SALES TAX FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	358,819	398,058	1,631,250	1,848,659
Intergovernmental	50,000	50,000	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest	187,774	233,847	2,000	3,372	5,000	56,440
Other	-	-	-	-	-	231,781
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 237,774</u>	<u>\$ 283,847</u>	<u>\$ 360,819</u>	<u>\$ 401,430</u>	<u>\$ 1,636,250</u>	<u>\$ 2,136,880</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	246,348	287,057	559,819	558,819	1,301,500	1,285,073
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	6,942,000	6,500,000	-	-	-	-
Total Disbursements	<u>\$ 7,188,348</u>	<u>\$ 6,787,057</u>	<u>\$ 559,819</u>	<u>\$ 558,819</u>	<u>\$ 1,301,500</u>	<u>\$ 1,285,073</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (6,950,574)	\$ (6,503,210)	\$ (199,000)	\$ (157,389)	\$ 334,750	\$ 851,807
CASH AND INVESTMENTS, JANUARY 1	<u>6,952,878</u>	<u>6,952,878</u>	<u>656,873</u>	<u>656,873</u>	<u>1,600,501</u>	<u>1,600,501</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,304</u>	<u>\$ 449,668</u>	<u>\$ 457,873</u>	<u>\$ 499,484</u>	<u>\$ 1,935,251</u>	<u>\$ 2,452,308</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LAWRENCE COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	OPIOID SETTLEMENT FUND		SAFETY AND SECURITY FUND	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	109,256	154,259	-	-
Charges for services	-	-	-	-
Interest	-	-	-	809
Other	-	-	-	-
Transfers in	-	-	100,000	200,000
Total Receipts	<u>\$ 109,256</u>	<u>\$ 154,259</u>	<u>\$ 100,000</u>	<u>\$ 200,809</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	107,388	-	82,100	41,624
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ 107,388</u>	<u>\$ -</u>	<u>\$ 82,100</u>	<u>\$ 41,624</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,868	\$ 154,259	\$ 17,900	\$ 159,185
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 1,868</u></u>	<u><u>\$ 154,259</u></u>	<u><u>\$ 17,900</u></u>	<u><u>\$ 159,185</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

LAWRENCE COUNTY, MISSOURI  
 STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

Fund/Account	Cash and Investments January 1	Receipts	Disbursements	Cash and Investments December 31
Treasurer CERF	\$ -	\$ 366,395	\$ 366,395	\$ -
Treasurer School Fines	9,715	208,656	202,104	16,267
Treasurer Other Tax Entities	-	1,743,944	1,743,944	-
Treasurer Roads	-	1,100,904	1,100,904	-
Treasurer Schools	-	22,452,559	22,452,559	-
Treasurer Special Road District	-	628,149	628,149	-
Treasurer Tax Sale Surplus	174,487	48,383	5,467	217,403
Treasurer Unclaimed Fees	542	4	279	267
Treasurer Courthouse Employees	3,901	533	114	4,320
Treasurer Woodsland Cemetery	20,013	2,659	20,340	2,332
Collector	14,424,029	31,849,070	31,676,275	14,596,824
Prosecuting Attorney	-	10,572	9,469	1,103
Recorder of Deeds	29,746	267,434	269,021	28,159
Sheriff	16,254	221,773	227,002	11,025
Public Administrator	722,387	1,400,038	1,804,756	317,669
Total	<u>\$ 15,401,074</u>	<u>\$ 60,301,073</u>	<u>\$ 60,506,778</u>	<u>\$ 15,195,369</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.



LAWRENCE COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lawrence County, Missouri ("County") is governed by a three-member board of commissioners. In addition to the three board members, there are eleven elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff, Surveyor and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Lawrence County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County's custodial funds.

### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
  2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
  3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
  4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
  5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
  6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
  7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
  8. Budgets are prepared and adopted on the cash basis of accounting.
  9. Adoption of a formal budget is required by law.
  10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets.
- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes

are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2023, for purposes of taxation were:

Real Estate	\$ 392,989,940
Personal Property	152,709,831
Railroad and Utilities	<u>72,760,110</u>
Total	<u><u>\$ 618,459,881</u></u>

For calendar year 2023, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

General Revenue	\$ 0.1022
Special Road & Bridge	0.0982
Common I	0.1967
Common II	0.2072
Senior Citizens Service Board	0.0468
Developmentally Disabled Board	0.0851

#### F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest-bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investments balances are presented in Note 2.

#### G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Cash includes deposits and short-term investments with maturities that are less than ninety days. Investments consist of securities with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2023, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 18,739,208	\$ 19,250,730	\$ 785,495
Investments	<u>6,000,000</u>	<u>6,000,000</u>	<u>-</u>
Total Governmental Funds	<u>\$ 24,739,208</u>	<u>\$ 25,250,730</u>	<u>\$ 785,495</u>
Cash and Cash Equivalents	\$ 15,149,730	\$ 15,163,185	\$ 569,023
Investments	<u>45,639</u>	<u>45,639</u>	<u>45,639</u>
Total Fiduciary Funds	<u>\$ 15,195,369</u>	<u>\$ 15,208,824</u>	<u>\$ 614,662</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2023 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name, except for \$6,000,000 held in account with the Missouri Securities Investment Program (MOSIP) through an intergovernmental cooperation agreement. Under state statutes, the County is authorized to invest in the portfolios offered by MOSIP which are comprised of investments described in Article IV, Section 15 of the Constitution of Missouri.

## 3. COUNTY EMPLOYEES' RETIREMENT PLANS

### A. Missouri Local Government Employees Retirement System (LAGERS)

#### 1) Plan Description

Lawrence County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Section 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334, or by the following website, [www.molagers.org](http://www.molagers.org).

## 2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

## 3) Funding Policy

Full-time employees of Lawrence County contribute 4% to the pension plan. The June 30<sup>th</sup> statutorily required contribution rates were 5.9% (General), and 4.8% (Police) of annual covered payroll for 2023. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the year ended December 31, 2023, full time employees of the County contributed \$152,872 and the County contributed \$209,821 to LAGERS.

## B. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

### 1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

### 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different

prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](http://www.mocerf.org).

### 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2023, the County collected and remitted to CERF employee withholdings and fees collected of \$366,395 for the year then ended.

### C. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$11,628 for the year ended December 31, 2023.

### D. Other Retirement Plan

Lawrence County has 401(a) and 457(b) plans administered by Empower Retirement. The 401(a) plan consists of a mandatory 0.7% deduction from non-LAGERS employee's salaries, and employees may elect to make voluntary contributions under the 457(b) plan. These contributions qualify under the Internal Revenue Code and are tax exempt. During 2023, the County collected and remitted 401(a) contributions of \$538 and 457(b) contributions of \$94,153 for the year then ended.

## 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

## 5. CLAIMS, COMMITMENT AND CONTINGENCIES

### A. Compensated Absences

Regular, full-time employees accrue one week of paid vacation leave after one year of service, two weeks' vacation leave per year after two years of service, and three weeks' vacation leave per year after 10 years of service. Compensatory time accrued for overtime hours worked must be depleted before vacation time is used. Vacation leave for part-time employees is credited at the same rate as full-time employees based on percentage of days worked. Vacation leave is not accrued from year-to-year unless carryover of unused vacation time is approved by the commission. Unused vacation time accrued is paid out upon termination.

Sick leave is accrued on the anniversary of each employee's date of hire using the same rates noted above for vacation leave. Sick leave is accrued from year to year, subject to a 630-hour maximum accrual. Employees are compensated \$25 for each day of unused sick leave at termination.

Employees earn overtime or compensatory time credits based on department assignment. Overtime and compensatory time credits are earned at 1.5 times the regular hourly rate of the employee for work hours accumulated over 40 hours in a work week. Upon termination, employees are compensated for any compensatory time credits.

### B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

## 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County has purchased a Workers Compensation and Employers Liability insurance policy with Missouri Employers Mutual Insurance Company. The policy is insured up to \$1,000,000 per occurrence.

## 7. LONG-TERM DEBT

In August 2022, the County entered into a \$22,141,000 non-cancelable lease purchase agreement for the construction of a new law enforcement facility. The County established a Public Safety Sales Tax Fund in which the activity for this project is recorded. Principal payments are due on October 1 each year through 2042. Interest is due on April 1 and October 1 each year with a rate of 3.550%. The schedule of future principal payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 528,000	\$ 771,735	\$ 1,299,735
2025	547,000	752,991	1,299,991
2026	566,000	733,572	1,299,572
2027	586,000	713,479	1,299,479
2028	827,000	692,676	1,519,676
2029 - 2033	4,894,000	3,001,632	7,895,632
2034 - 2038	7,125,000	1,959,671	9,084,671
2039 - 2042	6,666,000	601,974	7,267,974
Totals	<u>\$ 21,739,000</u>	<u>\$ 9,227,730</u>	<u>\$ 30,966,730</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2023:

Description	Balance 12/31/2022	Additions	Payments	Balance 12/31/2023	Interest Paid
Lease Purchase Agreement	\$ 22,141,000	\$ -	\$ 402,000	\$ 21,739,000	\$ 882,073

#### 8. OPERATING LEASES

At December 31, 2023, the Developmentally Disabled Board has one non-cancelable 60-month lease for a copier. The Board entered into a five-year non-cancelable lease agreement through Canon Financial Services to lease a copy machine on January 22, 2020, with monthly payments of \$221.

Future minimum payments under this lease are as follows:

Fiscal Year Ending December 31,	Amount
2024	\$ 2,652
2025	221

#### 9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 14, 2024, the date the financial statements were available to be issued.



## **COMPLIANCE SECTION**

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission and  
Officeholders of Lawrence County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Lawrence County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements, which collectively comprise Lawrence County, Missouri's basic financial statements and have issued our report thereon dated August 14, 2024.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Lawrence County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lawrence County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Lawrence County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Lawrence County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 14, 2024

## **McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

---

### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and  
Officeholders of Lawrence County, Missouri

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited Lawrence County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Lawrence County, Missouri's major federal programs for the year ended December 31, 2023. Lawrence County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lawrence County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Lawrence County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Lawrence County, Missouri's compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Lawrence County, Missouri's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lawrence County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Lawrence County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Lawrence County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Lawrence County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Lawrence County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant

deficiencies over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 14, 2024

LAWRENCE COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	Awards Passed-Through to Subrecipients
U. S. DEPARTMENT OF AGRICULTURE				
10.557	Passed through Missouri Department of Health and Senior Services - Special Supplemental Nutrition Program for Women, Infants, and Children	3M0700804-2021	\$ 211,160	\$ -
10.559	Summer Food Service Program for Children (Child Nutrition Cluster)	N/A	1,035	-
U. S. DEPARTMENT OF THE INTERIOR				
15.659	Direct program - National Wildlife Refuge Fund	N/A	114	-
U. S. DEPARTMENT OF JUSTICE				
16.922	Direct program - Equitable Sharing Program	N/A	51,250	51,250
16.U01	Passed through Missouri Sheriff's Association - Domestic Cannabis Eradication/Suppression Program	2021-76	65,366	-
16.575	Passed through Missouri Association of Prosecuting Attorneys - Crime Victim Assistance	N/A	44,103	-
16.738	Edward Byrne Memorial Justice Assistance Grant Program	2021-JAG-012	989,717	989,717
U. S. DEPARTMENT OF TRANSPORTATION				
20.205	Passed through Missouri Department of Transportation - Highway Planning and Construction	BRO-B055(28)	497,203	-
20.600	State and Community Highway Safety	N/A	13,510	-
20.616	National Priority Safety Programs	N/A	8,713	-
	Total Highway Safety Cluster		<u>\$ 22,223</u>	<u>\$ -</u>
20.607	Alcohol Open Container Requirements	N/A	77,189	-
U. S. DEPARTMENT OF TREASURY				
21.027	Direct program - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	N/A	6,637,745	-
21.032	COVID-19 - Local Assistance and Tribal Consistency Fund	N/A	149,312	-
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
93.069	Passed through Missouri Department of Health and Senior Services - Public Health Emergency Preparedness	6NU90TP922019-02	29,609	-
93.268	Immunization Cooperative Agreements	6NH23IP922606-02	79,311	-
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	6NU50CK000546-01	49,875	-
93.354	Public Health Emergency Response	6NU90TP922111-01	127,765	-
93.563	Child Support Enforcement	N/A	258,869	-
93.575	Child Care and Development Block Grant	N/A	1,365	-
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	N/A	7,072	-
	Total CCDF Cluster		<u>\$ 8,437</u>	<u>\$ -</u>
93.767	Children's Health Insurance Program	N/A	17,500	-
93.778	Medical Assistance Program (Medicaid Cluster)	N/A	757	-
93.919	Breast and Cervical Cancer Early Detection Program	N/A	5,815	-
93.994	Maternal and Child Health Services Block Grant	N/A	35,057	-
U. S. DEPARTMENT OF HOMELAND SECURITY				
97.042	Passed through Missouri Department of Public Safety - Emergency Management Performance Grants	N/A	60,489	-
Total Expenditures of Federal Awards			<u>\$ 9,419,901</u>	<u>\$ 1,040,967</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**LAWRENCE COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Lawrence County, Missouri for the year ended December 31, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.



LAWRENCE COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2023

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Adverse

Type of auditor’s report issued on whether the financial statements were prepared in accordance with the regulatory basis: Unmodified

The special purpose framework used as a basis of accounting was not required by state law.

**Internal Control Over Financial Reporting:**

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?      Yes   X   None Reported
- Noncompliance material to financial statements noted?      Yes   X   No

**Federal Awards:**

**Internal Control Over Major Programs:**

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?      Yes   X   None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516?      Yes   X   No

**Identification of Major Programs:**

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
16.738	Edward Bryne Memorial Justice Assistance Grant Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk:      Yes   X   No

**SECTION II – FINANCIAL STATEMENTS FINDINGS**

**MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

**SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None reported

**ITEMS OF NONCOMPLIANCE**

None

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

LAWRENCE COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Lawrence County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2022 and 2021.

**2022-001:** The Public Administrator did not maintain an accurate accounting record of ward account balances at year-end and was unable to provide a complete accounting record of all monies received and disbursed from ward accounts during the two calendar years ended December 31, 2022 and 2021.

Status: Resolved.

**2022-002:** Review of the Senior Citizens Service Board bank reconciliation noted instances in which outstanding items were not included on the reconciliations resulting in an inaccurate reconciled balance. Additionally, testing of cash disbursements noted three instances in which supporting documentation was not maintained and one instance in which the cash disbursement was not recorded in the general ledger in a timely manner.

Status: Resolved.

**2022-003:** Review of the Prosecuting Attorney's bank reconciliations noted reconciliations were no longer being performed after November 2021.

Status: Resolved.

**2022-004:** The schedules of expenditures of federal awards reported by the County in the 2021 and 2022 annual budget documents contained errors in amounts of federal expenditures reported.

Status: Resolved.

**2022-005:** Review of BRO program related reimbursement requests and disbursements noted an instance in which the County requested and received the funds, however, the payment was not remitted to the construction company in a timely manner.

Status: Resolved.

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS

August 14, 2024

To the County Commission  
Lawrence County, Missouri

We have audited the regulatory basis financial statements of Lawrence County, Missouri for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 22, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Lawrence County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected during the audit.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 14, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompanies the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Lawrence County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Honorable Vivek Malek, State Treasurer  
Jefferson City, Missouri

We completed audit work at the Office of State Treasurer (STO) as part of our annual statewide audit of the State of Missouri's financial statements for the fiscal year ended June 30, 2023. We issued audit reports (Report Nos. 2024-023 and 2024-036) of the state's Annual Comprehensive Financial Report, in March and May 2024.<sup>1</sup> The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the STO during the audit and the audit results.

### **Statewide Financial Statement Audit and Methodology**

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$63 billion in total assets and \$38 billion in total expenses for fiscal year 2023. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2023, our financial statement audit included work at the OA and 13 other state agencies and offices. To avoid the appearance of a conflict of interest, the State Auditor recused himself from participation in the audit of the significant accounts of the State Treasurer's Office because he served as State Treasurer through January 9, 2023. For those significant accounts, the Audit Director oversaw procedures performed by the State Auditor's professional audit staff.

### **Financial Statement Audit Work at the STO**

For the STO, we audited more than \$14.6 billion in cash and investment balances in various funds. In addition, we audited \$55 million in expenditure activity for the Abandoned Fund Account (Unclaimed Property) Fund.

### **Audit Results and Findings at the STO**

Our responsibility for the statewide financial statement audit is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the STO.

---

<sup>1</sup> Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

We are required by the audit standards to report as audit findings certain significant or material conditions such as weaknesses in internal control, noncompliance with provisions of laws, regulations, contracts, or grant agreements; and/or fraud. The reports issued reported no audit findings related to the audit procedures performed at the STO.

A handwritten signature in cursive script that reads "Kim Sprags". The ink is dark and the signature is fluid.

Kim Sprags, CPA, CGAP  
Director of Audits





## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Honorable John R. (Jay) Ashcroft, Secretary of State  
Jefferson City, Missouri

We completed audit work at the Office of Secretary of State (SOS) as part of our annual statewide audit of the State of Missouri's financial statements for the fiscal year ended June 30, 2023. We issued audit reports (Report Nos. 2024-023 and 2024-036) of the state's Annual Comprehensive Financial Report, in March and May 2024.<sup>1</sup> The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the SOS during the audit and the audit results.

### **Statewide Financial Statement Audit and Methodology**

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$63 billion in total assets and \$38 billion in total expenses for fiscal year 2023. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2023, our financial statement audit included work at the OA and 13 other state agencies and offices.

### **Financial Statement Audit Work at the SOS**

For the SOS, we audited an accounts receivable balance (and related deferred inflows of resources) of \$19.5 million for the State School Moneys Fund.

### **Audit Results and Findings at the SOS**

Our responsibility for the statewide financial statement audit is limited to the previously stated objectives. The audit reports of the state's financial statements reported no uncorrected material misstatements for the SOS.

---

<sup>1</sup> Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

We are required by the audit standards to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; and/or fraud.

We reported an audit finding related to the SOS's internal controls over financial reporting.

- Office of Secretary of State Financial Reporting Controls (Finding No. FS2023-004) - As similarly noted in our prior audit, the SOS did not have adequate controls and procedures over financial reporting of accounts receivable. As a result, civil penalty accounts receivable data submitted to the OA for inclusion in the financial statements for the year ended June 30, 2023, was misstated. If the resulting misstatements had not been identified during the audit, Government Wide - Governmental Activities and Public Education Fund net accounts receivable and related liability balances would have been overstated by approximately \$11.2 million in the financial statements.

The audit finding and the SOS's response are included in our Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2024-036) and the SOS's Corrective Action Plan is included in the Single Audit Report (Report No. 2024-063).

A handwritten signature in black ink, reading "S. Fitzpatrick". The signature is stylized with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Kenneth J. Zellers, Commissioner  
Office of Administration  
Jefferson City, Missouri

We completed audit work at the Office of Administration (OA) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2023. We issued audit reports (Report Nos. 2024-023 and 2024-036) of the state's Annual Comprehensive Financial Report (ACFR), in March and May 2024; and issued the Single Audit Report (Report No. 2024-063), in September 2024.<sup>1</sup> The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the OA during these audits and the audit results.

### Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$63 billion in total assets and \$38 billion in total expenses for fiscal year 2023. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2023, our financial statement audit included work at the OA and 13 other state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended \$20.9 billion in federal funds for 310 programs in fiscal year 2023. We performed risk assessments on each of the state's 37 Type A programs (programs with federal award expenditures more than \$31.3 million) and 25

---

<sup>1</sup>Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

larger Type B programs (programs with federal award expenditures between \$7.8 million and \$31.3 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2023, our Single Audit included 16 major federal programs with expenditures totaling \$15.3 billion, administered by 8 state agencies.

### **Financial Statement Audit Work at the OA**

We audited certain significant accounts specific to OA operations. For the OA, we audited expenditure activity totaling \$928 million, including \$847 million for the General Revenue Fund and \$81 million for the Missouri Revolving Information Technology Trust Fund; and \$93 million in revenue activity for the Missouri Revolving Information Technology Trust Fund.

### **Single Audit Work at the OA**

The OA reported federal award expenditures totaling \$183 million for fiscal year 2023. We audited, as major, the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program with expenditures totaling \$174 million.

### **Audit Results and Findings at the OA**

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no uncorrected material misstatements for the OA. However, various components of the ACFR and the supporting working papers were provided to auditors significantly later than the initial agreed-upon target due dates as summarized in the attached schedule. The Single Audit reported material noncompliance with a direct and material compliance requirement for the SLFRF program.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000.

We reported 2 audit findings related to the OA's internal controls over financial reporting.

- Office of Administration Financial Reporting Controls - ACFR Preparation (Finding No. FS2023-001) - The OA - Division of Accounting (DOA) did not have adequate controls and procedures over preparation of the financial statements. If various errors had not been corrected, the Notes to the Financial Statements (Notes) and the Required Supplementary Information (RSI) would have been materially misstated in the ACFR for the year ended June 30, 2023. The audit found the contributions to retirement systems were overstated by more than \$718 billion in the Notes and an amount included in the RSI - General Fund was understated by more than \$2.9 billion. The misstatements, which resulted from data entry and transposition errors as well as a failure to update amounts when revised source data was received, were not identified in the DOA's supervisory review of the draft ACFR.
- Office of Administration SAM II Transaction Approvals (Finding No. FS2023-005) - As similarly noted in our previous audit, OA management had not fully corrected a weakness in the SAM II Financial system security settings that allowed users to create a transaction and then apply approval to the same transaction without review or additional approval from another party.

The audit findings and the OA's responses are included in our Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2024-036) and the OA's Corrective Action Plans are included in the Single Audit Report (Report No. 2024-063).

We reported 2 audit findings related to the OA's administration of federal awards.

- SLFRF Program Subrecipient Monitoring (Finding No. 2023-010) - The OA had not established policies and procedures regarding monitoring subrecipients of the SLFRF program. As a result, the OA did not comply with the Uniform Guidance requirements regarding identifying and monitoring subrecipients of the SLFRF program.
- OA Statewide SEFA (Finding No. 2023-011) - OA - DOA controls and procedures related to the preparation of the statewide SEFA were not sufficient; and as a result, a complete and accurate SEFA was not prepared timely for the year ended June 30, 2023. The year ended June 30, 2023, SEFA was not prepared by the OA until February 28, 2024, 8 months after fiscal year end and 1 month before the Single Audit reporting deadline. The delayed preparation of the SEFA negatively impacted the completion of various Single Audit tasks, and contributed to the delay in issuance of the fiscal year 2023 Single Audit. In addition, the SEFA and Notes to the SEFA included various errors and misstatements.

The OA partially agreed with one of the audit findings. The audit findings and the OA's responses and Corrective Action Plans, including explanation and specific reasons for disagreement, are included in the Single Audit Report (Report No. 2024-063).



Scott Fitzpatrick  
State Auditor

Attachment: Schedule of Agreed-Upon FY 23 ACFR Target Due Dates and Dates Items Were Provided

Schedule of Agreed-Upon FY23 ACFR Target Due Dates  
and Dates Items Were Provided

Item	Workpaper Area & Category /Project ID	Date (or Range of Dates)	
		Target Due Dates *	Items Provided to Auditors
1	Gov. Wide Reconciliation/Net Assets	11/10/23	12/29/23 - 2/27/24
2	Note 3-Deposits & Investments		
	15_c DISLP	11/07/23	1/02/24 - 1/16/24
3	Note 7-Retirement Systems		
	15_i RS	11/07/23	11/08/23
4	Note 8-Other Postemployment Benefits		
	15_j OPB	11/07/23	12/06/23
5	Note 11-Debt		
	15_n BP	11/07/23	12/07/23 - 1/23/24
6	Deposits and Investments workpaper		
	15_c DISLP	11/07/23	1/02/24 - 1/16/24
7	Accounts Receivable		
	05_R-1	10/02/23	12/07/23 - 2/01/24
8	Transfers workpapers and Notes		
	05_R-4 (Due from Other Funds)	10/02/23	10/11/23
	06_E-2 (Due To's)	10/02/23	10/11/23
	06_E-6 (Fringe Benefits)	10/02/23	10/11/23
	07_T-1 (Transfers In and Out)	11/07/23	11/20/23
	07_T-2 (Non-IAB Transfers)	10/02/23	10/13/23
	15_r IAL (Note Interfund Assets & Liabilities)	11/07/23	12/18/23
	15_r IT (Note Interfund Transfers)	11/07/23	12/06/23 - 1/03/24
9	Pension Allocation		
	15_i RS	11/07/23	12/06/23
10	OPEB Allocation - GASB 75		
	15_j OPB	11/07/23	12/06/23
11	Budget to Actual Financial Statements		
	09_BA-1 (Budgeted Revenues)	11/07/23	1/03/24 - 3/01/24
	09_BA-2 (Budgeted Expenditures)	10/02/23	10/11/23
	09_BA-3 (Budgeted Transfers)	10/02/23	10/11/23
	09_BA-4 (Actual Revenue)	11/07/23	1/03/24 - 1/26/24
	09_BA-5 (Actual Expenditures)	10/02/23	10/11/23
	09_BA-6 (Actual Transfers)	10/02/23	10/12/23
	09_BA-7 (Actual Revenue)	10/06/23	1/03/24 - 1/26/24
	09_BA-NA (Budgeted State Road Bond Fund)	10/17/23	12/11/23 - 12/18/23
12	Receivables and Payables Note		
	15_p R&P_P	11/07/23	1/22/24 - 2/01/24
	15_p R&P_R	11/07/23	1/22/24 - 2/01/24
13	Restatements		
	15_t1 REST (Restatement JEs)	11/07/23	1/25/23 - 2/06/24
	15_t2 REST (Post JE, Prepare Restated TB, Take to Statements)	11/07/23	1/25/23 - 2/06/24
	15_t3 (Prepare Combining Statements)	11/07/23	1/25/23 - 2/06/24
	15_t4 (Account for Differences & Summarize for Note)	11/07/23	1/25/23 - 2/06/24
14	A-1 Investments		
	A-1 Investments Cash to Investments	10/02/23	10/04/23
	A-1-1 & A-1-2 Other Adjustments to Investments (not on SAM II)	10/02/23	10/04/23
15	SBITA		
	Workpaper/JEs	10/23/23	12/27/23 - 1/23/24
	Disclosure Note	10/23/23	12/27/23 - 1/23/24
16	ACFR Draft	11/10/23	12/29/2023 - 3/12/24**

\* Agreed-upon target due dates included in the engagement letter signed by the OA - DOA Director on August 31, 2023.

\*\* Division of Accounting Director approval of the ACFR Draft occurred on 2/13/24.



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Major General Levon E. Cumpton, Adjutant General  
Missouri National Guard  
Jefferson City, Missouri

We completed audit work at the Missouri National Guard (MONG) as part of our annual statewide audit of the State of Missouri's federal awards for the fiscal year ended June 30, 2023. We issued the Single Audit Report (Report No. 2024-063), in September 2024.<sup>1</sup> The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the MONG during the audit and the audit results.

### **Statewide Single Audit and Methodology**

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended \$20.9 billion in federal funds for 310 programs in fiscal year 2023. We performed risk assessments on each of the state's 37 Type A programs (programs with federal award expenditures more than \$31.3 million) and 25 larger Type B programs (programs with federal award expenditures between \$7.8 million and \$31.3 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2023, our Single Audit included 16 major federal programs with expenditures totaling \$15.3 billion, administered by 8 state agencies.

### **Single Audit Work at the MONG**

The MONG reported federal award expenditures totaling \$58.3 million for fiscal year 2023. We audited, as major, the National Guard Military Operations and Maintenance (O&M) Projects program with expenditures totaling \$58.2 million.

---

<sup>1</sup> The Single Audit Report is available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

## Audit Results and Findings at the MONG

Our responsibility for the statewide Single Audit is limited to the previously stated objectives. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major program audited at the MONG.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of federal statutes, regulations, and terms and conditions of federal awards; and/or known or likely questioned costs greater than \$25,000. We reported an audit finding related to the MONG's administration of federal awards.

- Missouri National Guard Cooperative Agreement Extensions and Final Accounting (Finding No. 2023-018) - The MONG did not have adequate controls and procedures to ensure a final accounting and/or a written request(s) for extension was timely filed for each National Guard Military O&M Projects program cooperative agreement (CA) appendix as required by National Guard Regulation 5-1, Chapter 11-10. A sample of 9 CA appendixes identified 6 CA appendixes for which the MONG did not complete some extension requests as required and/or did not complete some final accounting and/or extension requests within required timeframes.

The audit finding and the MONG's response and Corrective Action Plan are included in the Single Audit Report (Report No. 2024-063).

A handwritten signature in black ink, reading "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor





**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Conservation Commission  
and  
Jason Sumners, Director  
Missouri Department of Conservation  
Jefferson City, Missouri

We completed audit work at the Missouri Department of Conservation (MDC) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2023. We issued audit reports (Report Nos. 2024-023 and 2024-036) of the state's Annual Comprehensive Financial Report, in March and May 2024; and issued the Single Audit Report (Report No. 2024-063), in September 2024.<sup>1</sup> The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the MDC during these audits and the audit results.

**Statewide Audits and Methodology**

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$63 billion in total assets and \$38 billion in total expenses for fiscal year 2023. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2023, our financial statement audit included work at the OA and 13 other state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended \$20.9

---

<sup>1</sup> Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

billion in federal funds for 310 programs in fiscal year 2023. We performed risk assessments on each of the state's 37 Type A programs (programs with federal award expenditures more than \$31.3 million) and 25 larger Type B programs (programs with federal award expenditures between \$7.8 million and \$31.3 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2023, our Single Audit included 16 major federal programs with expenditures totaling \$15.3 billion, administered by 8 state agencies.

#### **Financial Statement Audit Work at the MDC**

For the MDC, we audited \$101.7 million in revenue activity and \$228.3 million in expenditure activity for the Conservation Commission Fund.

#### **Single Audit Work at the MDC**

The MDC reported federal award expenditures totaling \$47.8 million for fiscal year 2023. We audited, as major, the Fish and Wildlife Cluster with expenditures totaling \$37.2 million.

#### **Audit Results and Findings at the MDC**

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the MDC. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major program audited at the MDC.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000. The reports issued reported no audit findings related to the audit procedures performed at the MDC.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Robert J. Knodell, Director  
Department of Social Services  
Jefferson City, Missouri

We completed audit work at the Department of Social Services (DSS) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2023. We issued audit reports (Report Nos. 2024-023 and 2024-036) of the state's Annual Comprehensive Financial Report, in March and May 2024; and issued the Single Audit Report (Report No. 2024-063), in September 2024.<sup>1</sup> The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DSS during these audits and the audit results.

### Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$63 billion in total assets and \$38 billion in total expenses for fiscal year 2023. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2023, our financial statement audit included work at the OA and 13 other state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended \$20.9 billion in federal funds for 310 programs in fiscal year 2023. We performed risk assessments on each of the state's 37 Type A programs (programs with federal award expenditures more than \$31.3 million) and 25

---

<sup>1</sup> Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

larger Type B programs (programs with federal award expenditures between \$7.8 million and \$31.3 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2023, our Single Audit included 16 major federal programs with expenditures totaling \$15.3 billion, administered by 8 state agencies.

### **Financial Statement Audit Work at the DSS**

For the DSS, we audited financial activities and balances totaling more than \$26.7 billion for the following significant accounts:

#### **General Revenue Fund:**

- \$2.3 billion in expenditure activity
- an accounts receivable balance (and related deferred inflows of resources) of \$3 million

#### **Pharmacy Rebates Fund:**

- an accounts receivable balance (and related deferred inflows of resources) of \$100 million

#### **Third Party Liability Collection Fund:**

- an accounts receivable balance (and related deferred inflows of resources) of \$3 million

#### **Federal Reimbursement Allowance Fund:**

- \$1.8 billion in revenue activity
- \$3 billion in expenditure activity

#### **Children's Health Insurance Fund:**

- \$345 million in expenditure activity

#### **Title XIX Federal and Other Fund:**

- \$5.2 billion in revenue activity
- \$5.2 billion in expenditure activity
- an accounts receivable balance (and related deferred inflows of resources) of \$217 million

#### **Federal Medical Assistance Percentage (FMAP) Enhancement Fund:**

- \$760 million in revenue activity

#### **Nursing Facility Federal Reimbursement Allowance Fund:**

- \$323 million in revenue activity
- \$468 million in expenditure activity

#### **Title XIX Adult Expansion Federal Fund:**

- \$2.5 billion in revenue activity
- \$2.5 billion in expenditure activity

#### **Department of Social Services Federal and Other Fund:**

- \$688 million in revenue activity
- \$607 million in expenditure activity
- an accounts receivable balance of \$34 million
- an accounts payable balance of \$31 million

#### FMAP Enhancement - Expansion Fund:

- \$717 million in revenue activity

In addition, we audited Medical Assistance Payments survey data totaling \$14.3 billion for various funds, and food stamps distributions of \$1.6 billion.

#### Single Audit Work at the DSS

The DSS reported federal award expenditures totaling \$15.4 billion for fiscal year 2023. We audited, as major, 5 programs with expenditures totaling \$13 billion: the Food Distribution Cluster,<sup>2</sup> the Child Support Enforcement program, the Adoption Assistance program, the Children's Health Insurance Program (CHIP), and the Medicaid Cluster.<sup>3</sup>

#### Audit Results and Findings at the DSS

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no uncorrected material misstatements for the DSS. The Single Audit reported material noncompliance with direct and material compliance requirements for the CHIP and the Medicaid Cluster, and no material noncompliance for the other major programs audited at the DSS.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000.

We reported an audit finding related to the DSS's internal controls over financial reporting.

- Department of Social Services Financial Reporting Controls (Finding No. FS2023-003) - The DSS - Division of Finance and Administrative Services (DFAS) did not have adequate controls and procedures over financial reporting of federal grant accounts receivable. As a result, the accounts receivable data submitted to the OA for inclusion in the financial statements for the year ended June 30, 2023, was misstated. If the misstatements had not been identified during the audit, Government Wide - Governmental Activities and General Fund net accounts receivable would have been overstated by approximately \$7.2 million, deferred inflows of resources would have been overstated by approximately \$59.4 million, and revenues would have been understated by approximately \$52.2 million in the financial statements.

The audit finding and the DSS's response are included in our Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2024-036) and the DSS's Corrective Action Plan is included in the Single Audit Report (Report No. 2024-063).

We reported 9 audit findings related to the DSS's administration of federal awards.

- Medicaid National Correct Coding Initiative (Finding No. 2023-001) - As noted in our 3 previous audits, the MO HealthNet Division (MHD) did not fully implement the Medicaid National Correct Coding Initiative edits in the Medicaid Management Information System (MMIS) as required by 42 USC 1396b(r). The MHD through the MMIS contractor, did not reprocess claims when edit files

---

<sup>2</sup> The Food Distribution Cluster is administered by both the DSS and the Department of Health and Senior Services.

<sup>3</sup> The Medicaid Cluster includes the Medical Assistance Program (Medicaid), the State Medicaid Fraud Control Units program, and the State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare program.

were implemented late. As a result, the claims processed during 103 of the days, or 28 percent, during the year ended June 30, 2023, were processed using outdated edits.

- Medicaid Management Information System Access (Finding No. 2023-002) - The MHD did not timely review MMIS access rights and remove user accounts for users no longer employed in positions needing access. Our sample of 40 MMIS users with access as of June 2023 identified 2 terminated users whose access had not been removed for 9 and 13 months.
- Medicaid and CHIP New Provider Eligibility (Finding No. 2023-003) - Improvement was needed to internal control to ensure new provider applications for participation in the Medicaid and the CHIP were properly reviewed and screened as required by federal regulations and state procedures. Missouri Medicaid Audit and Compliance Provider Enrollment Unit staff did not fully complete and/or retain new provider enrollment application checklists for 3 of 40 new providers sampled.
- Medicaid and CHIP Receipt Controls (Finding No. 2023-004) - The MHD did not have adequate controls in place to ensure the proper management of receipts. The MHD did not adequately restrict user access within the MMIS and did not account for all cash control numbers to ensure all checks and money orders received were properly deposited or returned to senders if the payment could not be accepted.
- Medicaid and CHIP MAGI-Based Participant Eligibility Redeterminations (Finding No. 2023-005) - As similarly noted in our 4 previous audits, the DSS did not have sufficient controls to ensure compliance with eligibility redetermination requirements of the Medicaid and the CHIP for certain participants whose eligibility is based on their Modified Adjusted Gross Income (MAGI). The DSS did not correct manual system overrides for approximately 11,500 MAGI-based participants, preventing their cases from being closed when necessary, and did not perform redeterminations for those participants requiring redeterminations once previously-suspended requirements resumed.
- Medicaid and CHIP Participant Eligibility Terminations (Finding No. 2023-006) - The DSS did not have sufficient controls to ensure benefits were terminated for participants no longer eligible for the Medicaid and the CHIP. Our review found a death match was not operating in the Medicaid Eligibility Determination and Enrollment System during the year ended June 30, 2023. Additionally, for 2 of 60 participant cases sampled, the DSS received information requiring participant case termination, but did not manually terminate the participants' eligibility in the applicable eligibility system. Questioned costs totaled \$1,555.
- Medicaid and CHIP Eligibility Determination Timeliness (Finding No. 2023-007) - As noted in our previous audit, the DSS did not perform eligibility determinations within required timeframes for participants of the Medicaid and the CHIP. The DSS did not meet timeliness requirements for 7 of 120 new enrollment participants reviewed. The late determinations were made 2 to 27 days after the required 45-day or 90-day requirement, and averaged 15 days late.
- Department of Social Services Cost Allocation (Finding No. 2023-008) - As similarly noted in our previous audit, DSS controls and procedures were not sufficient to ensure some administrative costs were allocated to federal programs in an equitable and consistent manner. Random moment time studies containing over 200 invalid staff surveys were used to allocate administrative costs. For the year ended June 30, 2023, costs totaling approximately \$1.08 million were incorrectly allocated to 6 programs. As a result, approximately \$546,000 (federal share) was allocated to state funding, that could have been allocated to federal funding for 4 programs.

- Adoption Savings (Finding No. 2023-009) - The DFAS did not have adequate internal controls and procedures related to adoption savings requirements. As a result, the amount of adoption savings reported in the federal fiscal year 2022 Annual Adoption Savings Calculation and Accounting Report was overstated by approximately \$1 million. If the error had not been identified during the audit, the DFAS would have had to demonstrate approximately \$1 million in additional expenditures for required services.

The DSS partially agreed or disagreed with one or more of the audit findings. The audit findings and the DSS's responses and Corrective Action Plans, including explanation and specific reasons for disagreement, are included in the Single Audit Report (Report No. 2024-063).

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large initial "S" and a long horizontal line extending from the "t" in "Fitzpatrick".

Scott Fitzpatrick  
State Auditor



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Wayne Wallingford, Director  
Department of Revenue  
Jefferson City, Missouri

We completed audit work at the Department of Revenue (DOR) as part of our annual statewide audit of the State of Missouri's financial statements for the fiscal year ended June 30, 2023. We issued audit reports (Report Nos. 2024-023 and 2024-036) of the state's Annual Comprehensive Financial Report, in March and May 2024.<sup>1</sup> The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DOR during the audit and the audit results.

### **Statewide Financial Statement Audit and Methodology**

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$63 billion in total assets and \$38 billion in total expenses for fiscal year 2023. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2023, our financial statement audit included work at the OA and 13 other state agencies and offices.

### **Financial Statement Audit Work at the DOR**

For the DOR, we audited financial activities and balances totaling \$41.9 billion for the following significant accounts:

#### General Revenue Fund:

- \$14.5 billion in revenue activity
- \$1.7 billion in expenditure activity
- an accounts receivable balance (and related deferred inflows of resources) of \$3.1 billion
- an accounts payable balance of \$368 million

---

<sup>1</sup> Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.



Motor Fuel Tax Fund:

- \$905 million in revenue activity
- \$252 million in expenditure activity

Gaming Proceeds for Education Fund:

- \$362 million in revenue activity

School District Trust Fund:

- \$1.2 billion in revenue activity
- an accounts receivable balance (and related deferred inflows of resources) of \$186 million

Conservation Commission Fund:

- \$160 million in revenue activity

Parks Sales Tax Fund:

- \$64 million in revenue activity

Soil and Water Sales Tax Fund:

- \$64 million in revenue activity

DOR Custodial Funds:

- asset balances of \$1.6 billion
- \$8.8 billion in revenue activity
- \$8.6 billion in expenditure activity

## **Audit Results and Findings at the DOR**

Our responsibility for the statewide financial statement audit is limited to the previously stated objectives. The audit reports of the state's financial statements reported no uncorrected material misstatements for the DOR. We expressed qualified opinions on the governmental activities and the General Fund because we were not allowed access to tax returns and related source documents for income taxes at the DOR.

We are required by the audit standards to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; and/or fraud.

We reported an audit finding related to the DOR's internal controls over financial reporting.

- Department of Revenue Financial Reporting Controls (Finding No. FS2023-002) - As similarly noted in our 2 previous audits, the DOR did not have adequate controls and procedures over financial reporting of certain governmental and custodial fund financial activities. As a result, numerous balances submitted for inclusion in the financial statements for the year ended June 30, 2023, were materially misstated. Withholding income tax and sales and use tax refund liability balances (accounts payable) were incorrectly reported. If these errors had not been identified during the audit, Government Wide - Governmental Activities and General Fund accounts payable balances would have been overstated by approximately \$1.1 billion in the financial statements. In addition, the DOR did not follow current methodology to determine net sales and use tax accounts receivable balances. If these errors had not been identified during the audit, Government Wide - Governmental Activities, General Fund, Public Education Fund, and Sales and Use Tax Non-State Fund (custodial fund) net accounts receivable balances would have been overstated by

approximately \$265 million, \$191.7 million, \$73.3 million, and \$313.8 million, respectively, in the financial statements. Auditors also identified multiple data entry and calculation errors that resulted in both the overstatement and understatement of various custodial fund balances and financial activities in the financial statements. If these errors had not been identified during the audit, certain Custodial Funds - Program assets and activities would have been understated in the financial statements by approximately \$240.3 million and \$2.05 billion, respectively. In addition, the financial reports were not submitted timely. The DOR's delayed submission of accurate financial reports negatively impacted the completion of both the financial statements and the financial statements audit.

The audit finding and the DOR's response are included in our Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2024-036) and the DOR's Corrective Action Plan is included in the Single Audit Report (Report No. 2024-063).

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Trevor Foley, Acting Director  
Department of Corrections  
Jefferson City, Missouri

We completed audit work at the Department of Corrections (DOC) as part of our annual statewide audit of the State of Missouri's financial statements for the fiscal year ended June 30, 2023. We issued audit reports (Report Nos. 2024-023 and 2024-036) of the state's Annual Comprehensive Financial Report, in March and May 2024.<sup>1</sup> The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DOC during the audit and the audit results.

### **Statewide Financial Statement Audit and Methodology**

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$63 billion in total assets and \$38 billion in total expenses for fiscal year 2023. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2023, our financial statement audit included work at the OA and 13 other state agencies and offices.

### **Financial Statement Audit Work at the DOC**

For the DOC, we audited \$26.9 million in revenue activity and \$21.8 million in expenditure activity for the Working Capital Revolving Fund, and \$758.4 million in expenditure activity for the General Revenue Fund.

### **Audit Results and Findings at the DOC**

Our responsibility for the statewide financial statement audit is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DOC.

---

<sup>1</sup> Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

We are required by the audit standards to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; and/or fraud. The reports issued reported no audit findings related to the audit procedures performed at the DOC.

A handwritten signature in black ink, reading "S. Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Dru Buntin, Director  
Department of Natural Resources  
Jefferson City, Missouri

We completed audit work at the Department of Natural Resources (DNR) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2023. We issued audit reports (Report Nos. 2024-023 and 2024-036) of the state's Annual Comprehensive Financial Report, in March and May 2024; and issued the Single Audit Report (Report No. 2024-063), in September 2024.<sup>1</sup> The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DNR during these audits and the audit results.

### Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$63 billion in total assets and \$38 billion in total expenses for fiscal year 2023. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2023, our financial statement audit included work at the OA and 13 other state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended \$20.9 billion in federal funds for 310 programs in fiscal year 2023. We performed risk assessments on each of the

---

<sup>1</sup> Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

state's 37 Type A programs (programs with federal award expenditures more than \$31.3 million) and 25 larger Type B programs (programs with federal award expenditures between \$7.8 million and \$31.3 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2023, our Single Audit included 16 major federal programs with expenditures totaling \$15.3 billion, administered by 8 state agencies.

### **Financial Statement Audit Work at the DNR**

For the DNR, we audited \$125 million in revenue activity, \$61 million in expenditure activity, and a loans receivable balance of \$1.5 billion for the Water & Wastewater Loan Revolving Fund; \$21 million in revenue activity and \$20 million in expenditure activity for the Water & Wastewater Loan Fund; \$36 million in expenditure activity for the Parks Sales Tax Fund; \$55 million in expenditure activity for the Soil and Water Sales Tax Fund; and a capital assets balance of \$157 million for the State Parks Earning Fund.

### **Single Audit Work at the DNR**

The DNR reported federal award expenditures totaling \$74 million for fiscal year 2023. No programs at the DNR were assessed as high risk; therefore, no programs were audited as major. We performed limited audit procedures related to risk assessments and the SEFA.

### **Audit Results and Findings at the DNR**

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DNR. The Single Audit reported no material issues related to the limited work performed at the DNR.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000. The reports issued reported no audit findings related to the audit procedures performed at the DNR.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Mental Health Commission  
and  
Valerie Huhn, Director  
Department of Mental Health  
Jefferson City, Missouri

We completed audit work at the Department of Mental Health (DMH) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2023. We issued audit reports (Report Nos. 2024-023 and 2024-036) of the state's Annual Comprehensive Financial Report, in March and May 2024; and issued the Single Audit Report (Report No. 2024-063), in September 2024.<sup>1</sup> The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DMH during these audits and the audit results.

### Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$63 billion in total assets and \$38 billion in total expenses for fiscal year 2023. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2023, our financial statement audit included work at the OA and 13 other state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended \$20.9

---

<sup>1</sup> Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

billion in federal funds for 310 programs in fiscal year 2023. We performed risk assessments on each of the state's 37 Type A programs (programs with federal award expenditures more than \$31.3 million) and 25 larger Type B programs (programs with federal award expenditures between \$7.8 million and \$31.3 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2023, our Single Audit included 16 major federal programs with expenditures totaling \$15.3 billion, administered by 8 state agencies.

### **Financial Statement Audit Work at the DMH**

For the DMH, we audited \$2 billion in revenue activity and \$1.7 billion in expenditure activity for the DMH - Federal Fund, and \$1.2 billion in expenditure activity for the General Revenue Fund.

### **Single Audit Work at the DMH**

The DMH reported federal award expenditures totaling \$143 million for fiscal year 2023. We audited, as major, the Block Grants for Community Mental Health Services program with expenditures totaling \$36 million. We also performed audit procedures related to the DMH's cooperative agreements with the Department of Social Services (DSS) for the Medicaid Cluster, a major program at the DSS.

### **Audit Results and Findings at the DMH**

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DMH. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major programs audited at the DMH.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000. The reports issued reported no audit findings related to the audit procedures performed at the DMH.

A handwritten signature in black ink, appearing to read "Scott Fitzpatrick". The signature is stylized with a large "S" and "F".

Scott Fitzpatrick  
State Auditor





## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Anna S. Hui, Director  
Department of Labor and Industrial Relations  
Jefferson City, Missouri

We completed audit work at the Department of Labor and Industrial Relations (DOLIR) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2023. We issued audit reports (Report Nos. 2024-023 and 2024-036) of the state's Annual Comprehensive Financial Report, in March and May 2024; and issued the Single Audit Report (Report No. 2024-063), in September 2024.<sup>1</sup> The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DOLIR during these audits and the audit results.

### Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$63 billion in total assets and \$38 billion in total expenses for fiscal year 2023. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2023, our financial statement audit included work at the OA and 13 other state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended \$20.9 billion in federal funds for 310 programs in fiscal year 2023. We performed risk assessments on each of the state's 37 Type A programs (programs with federal award expenditures more than \$31.3 million) and 25

---

<sup>1</sup> Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

larger Type B programs (programs with federal award expenditures between \$7.8 million and \$31.3 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2023, our Single Audit included 16 major federal programs with expenditures totaling \$15.3 billion, administered by 8 state agencies.

### **Financial Statement Audit Work at the DOLIR**

For the DOLIR, we audited \$401 million in revenue activity, \$186 million in expenditure activity, a cash balance of \$978 million, an accounts receivable balance of \$119 million, and an accounts payable balance of \$43 million for the Unemployment Compensation Fund. In addition, we audited \$67 million in expenditure activity and a long-term liabilities balance of \$2.4 billion for the Workers Compensation - Second Injury Fund, and \$86 million in expenditure activity for the Tort Victims Compensation Fund.

### **Single Audit Work at the DOLIR**

The DOLIR reported federal award expenditures totaling \$232 million for fiscal year 2023. We audited, as major, the Unemployment Insurance program with expenditures totaling \$229 million.

### **Audit Results and Findings at the DOLIR**

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DOLIR. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major program audited at the DOLIR.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000. The reports issued reported no audit findings related to the audit procedures performed at the DOLIR.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick".

Scott Fitzpatrick  
State Auditor



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Paula F. Nickelson, Director  
Department of Health and Senior Services  
Jefferson City, Missouri

We completed audit work at the Department of Health and Senior Services (DHSS) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2023. We issued audit reports (Report Nos. 2024-023 and 2024-036) of the state's Annual Comprehensive Financial Report, in March and May 2024; and issued the Single Audit Report (Report No. 2024-063), in September 2024.<sup>1</sup> The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DHSS during these audits and the audit results.

### Statewide Audits and Methodology

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$63 billion in total assets and \$38 billion in total expenses for fiscal year 2023. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2023, our financial statement audit included work at the OA and 13 other state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended \$20.9 billion in federal funds for 310 programs in fiscal year 2023. We performed risk assessments on each of the state's 37 Type A programs (programs with federal award expenditures more than \$31.3 million) and 25

---

<sup>1</sup> Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

larger Type B programs (programs with federal award expenditures between \$7.8 million and \$31.3 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2023, our Single Audit included 16 major federal programs with expenditures totaling \$15.3 billion, administered by 8 state agencies.

### **Financial Statement Audit Work at the DHSS**

For the DHSS, we audited \$1.1 billion in revenue activity, \$1.1 billion in expenditure activity, and an accounts payable balance of \$25 million for the DHSS - Federal and Other Funds Fund; and \$455 million in expenditure activity for the General Revenue Fund.

### **Single Audit Work at the DHSS**

The DHSS reported federal award expenditures totaling \$524 million for fiscal year 2023. We audited, as major, 3 programs with expenditures totaling \$122 million: the Child and Adult Care Food Program (CACFP), the Food Distribution Cluster,<sup>2</sup> and the Aging Cluster. We also performed audit procedures related to the DHSS's cooperative agreements with the DSS for the Medicaid Cluster, a major program at the DSS.

### **Audit Results and Findings at the DHSS**

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DHSS. The Single Audit reported material noncompliance with direct and material compliance requirements for the CACFP and no material noncompliance for the other major programs audited at the DHSS.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000.

We reported 4 audit findings related to the DHSS's administration of federal awards.

- CACFP Subrecipient Reimbursements (Finding No. 2023-012) - The Bureau of Community Food and Nutrition Assistance (BCFNA) did not have sufficient controls and procedures to ensure CACFP reimbursements to subrecipients were allowable and supported with sufficient documentation. As a result, significant unallowable and unsupported reimbursements were made without being prevented or detected on a timely basis.
- CACFP Subrecipient Monitoring (Finding No. 2023-013) - BCFNA subrecipient risk assessment and monitoring procedures were not sufficient to ensure CACFP subrecipient compliance with program requirements. BCFNA subrecipient monitoring reviews identified significant errors, noncompliance, disallowances, and overclaims; and these deficiencies often continued with little improvement from prior reviews. The finding listed various areas in which BCFNA monitoring procedures needed to be strengthened and improved, including corrective action plans, claims testing, and overclaim recoupment. Questioned costs were unknown.

---

<sup>2</sup> The Food Distribution Cluster is administered by both the DHSS and the Department of Social Services (DSS).

- Medicaid SPPC Participant Choice Agreements (Finding No. 2023-014) - The Division of Senior and Disability Services did not have effective controls in place to ensure Participant Choice Agreements were completed and retained for participants of the State Plan Personal Care (SPPC) program. Required documentation was not on file for 3 of 60 participants reviewed.
- Medicaid Facility Survey Timeliness (Finding No. 2023-015) - As similarly noted in 2 prior audit reports, the Section for Long-Term Care Regulations did not perform facility survey procedures within timeframes required by the State Operations Manual. During the year ended June 30, 2023, some Statements of Deficiencies and Plan of Corrections were sent 11 to 26 days after the survey exit instead of within 10 days, and some facility revisits were completed between 62 and 100 days after instead of within 60 days of the initial survey date.

The DHSS disagreed with one or more of the audit findings. The audit findings and the DHSS's responses and Corrective Action Plans, including explanations and specific reasons for disagreement, are included in the Single Audit Report (Report No. 2024-063).

A handwritten signature in black ink, reading "S. Fitzpatrick". The signature is stylized with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Coordinating Board for Higher Education  
and  
Dr. Bennett Boggs, Commissioner  
Department of Higher Education and Workforce Development  
Jefferson City, Missouri

We completed audit work at the Department of Higher Education and Workforce Development (DHEWD) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2023. We issued audit reports (Report Nos. 2024-023 and 2024-036) of the state's Annual Comprehensive Financial Report, in March and May 2024; and issued the Single Audit Report (Report No. 2024-063), in September 2024.<sup>1</sup> The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DHEWD during these audits and the audit results.

**Statewide Audits and Methodology**

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$63 billion in total assets and \$38 billion in total expenses for fiscal year 2023. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2023, our financial statement audit included work at the OA and 13 other state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal

---

<sup>1</sup> Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.

award expenditures of the public universities and other component units, reported the state expended \$20.9 billion in federal funds for 310 programs in fiscal year 2023. We performed risk assessments on each of the state's 37 Type A programs (programs with federal award expenditures more than \$31.3 million) and 25 larger Type B programs (programs with federal award expenditures between \$7.8 million and \$31.3 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2023, our Single Audit included 16 major federal programs with expenditures totaling \$15.3 billion, administered by 8 state agencies.

#### **Financial Statement Audit Work at the DHEWD**

For the DHEWD, we audited \$932.6 million in expenditure activity for the General Revenue Fund.

#### **Single Audit Work at the DHEWD**

The DHEWD reported federal award expenditures totaling \$65.7 million for fiscal year 2023. No programs at the DHEWD were assessed as high risk; therefore, no programs were audited as major. We performed limited audit procedures related to risk assessments and the SEFA.

#### **Audit Results and Findings at the DHEWD**

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DHEWD. The Single Audit reported no material issues related to the limited work performed at the DHEWD.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000. The reports issued reported no audit findings related to the audit procedures performed at the DHEWD.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
State Board of Education  
and  
Dr. Karla Eslinger, Commissioner  
Department of Elementary and Secondary Education  
Jefferson City, Missouri

We completed audit work at the Department of Elementary and Secondary Education (DESE) as part of our annual statewide audits of the State of Missouri's financial statements and federal awards for the fiscal year ended June 30, 2023. We issued audit reports (Report Nos. 2024-023 and 2024-036) of the state's Annual Comprehensive Financial Report, in March and May 2024; and issued the Single Audit Report (Report No. 2024-063), in September 2024.<sup>1</sup> The purpose of this letter is to summarize, and communicate to stakeholders, the audit work performed at the DESE during these audits and the audit results.

**Statewide Audits and Methodology**

We conducted the annual financial statement audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statement audit includes, among other things, expressing an opinion on whether the state's financial statements are fairly presented, in all material respects. The Office of Administration (OA) prepared the Annual Comprehensive Financial Report (financial statements) from various sources including the statewide accounting (SAM II) system and survey data received from state agencies and offices. The state's financial statements covered \$63 billion in total assets and \$38 billion in total expenses for fiscal year 2023. To satisfy our audit objectives, we evaluated and identified the accounts significant to each opinion unit within the state's financial statements and performed various audit procedures, including reviews of internal controls for each of those accounts. For fiscal year 2023, our financial statement audit included work at the OA and 13 other state agencies and offices.

We conducted the annual Single Audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit includes, among other things, expressing an opinion on whether the state complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs. The state's Schedule of Expenditures of Federal Awards (SEFA), which did not include federal award expenditures of the public universities and other component units, reported the state expended \$20.9

---

<sup>1</sup> Audit reports are available at: <<https://auditor.mo.gov/AuditReport/Menu>>.



billion in federal funds for 310 programs in fiscal year 2023. We performed risk assessments on each of the state's 37 Type A programs (programs with federal award expenditures more than \$31.3 million) and 25 larger Type B programs (programs with federal award expenditures between \$7.8 million and \$31.3 million) and audited (as major) each program assessed as high risk in accordance with the Uniform Guidance. For each major program, we performed various audit procedures, including testing and reviews of internal control over compliance requirements that could have a direct and material effect on the program. For fiscal year 2023, our Single Audit included 16 major federal programs with expenditures totaling \$15.3 billion, administered by 8 state agencies.

### **Financial Statement Audit Work at the DESE**

For the DESE, we audited financial activities and balances totaling more than \$8.6 billion for the following significant accounts:

General Revenue Fund:

- \$3.0 billion in expenditure activity

Department of Elementary and Secondary Education Fund:

- \$1.1 billion in revenue activity
- \$1.1 billion in expenditure activity
- an accounts payable balance of \$69 million
- an accounts receivable balance of \$67 million

Outstanding Schools Trust Fund:

- \$837 million in expenditure activity

Lottery Proceeds Fund:

- \$180 million in expenditure activity

School District Trust Fund:

- \$1.2 billion in expenditure activity

Classroom Trust Fund:

- \$349 million in expenditure activity

DESE Federal Emergency Relief 2021 Fund:

- \$647 million in expenditure activity
- an accounts payable balance of \$53 million
- an accounts receivable balance of \$53 million

### **Single Audit Work at the DESE**

The DESE reported federal award expenditures totaling \$2.6 billion for fiscal year 2023. We audited, as major, 4 programs/clusters with expenditures totaling \$1.6 billion: the Title I Grants to Local Educational

Agencies program, the Supporting Effective Instruction State Grants program, the Education Stabilization Fund (ESF)<sup>2</sup> program, and the Child Care and Development Fund (Child Care) Cluster.<sup>3</sup>

### **Audit Results and Findings at the DESE**

Our responsibility for the statewide audits is limited to the previously stated objectives. The audit reports of the state's financial statements reported no material misstatements for the DESE. The Single Audit reported no material noncompliance with direct and material compliance requirements for the major programs audited at the DESE.

We are required by the audit standards and single audit requirements to report as audit findings certain significant or material conditions such as weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; fraud; and/or known or likely questioned costs greater than \$25,000.

We reported 2 audit findings related to the DESE's administration of federal awards.

- Child Care Payments (Finding No. 2023-016) - DESE controls over the Child Care program's subsidy payments to child care providers were not sufficient to ensure correct rates were paid. As a result, the DESE overpaid providers for 2 of 60 payments sampled. Questioned costs totaled \$439.
- DESE FFATA Reporting (Finding No. 2023-017) - As similarly noted in 2 previous audits, the DESE needed to strengthen internal controls related to Federal Funding Accountability and Transparency Act (FFATA) reporting. During state fiscal year 2023, the DESE did not comply with FFATA reporting requirements for any of the 15 first-tier subawards, totaling \$1.2 million, for the Child Care program. FFATA reporting was 15 months past due for these subawards at the time of review.

The audit findings and the DESE's responses and Corrective Action Plans are included in the Single Audit Report (Report No. 2024-063).



Scott Fitzpatrick  
State Auditor

September 2024  
Report No. 2024-066

---

<sup>2</sup> One ESF program grant, the Governor's Emergency Education Relief (GEER) Fund, is administered by both the DESE and the Department of Higher Education and Workforce Development.

<sup>3</sup> The Child Care program transferred from the Department of Social Services to the DESE, and the DESE became the lead agency responsible for all Child Care program policies and procedures effective August 28, 2021. Through June 2024, the DSS continued to perform certain agreed-upon responsibilities of the program.



OFFICE OF  
THE  
MISSOURI  
STATE  
AUDITOR

Missouri State Auditor  
Scott Fitzpatrick

# ANNUAL REPORT

2023







## MESSAGE FROM AUDITOR FITZPATRICK

Serving as your State Auditor is an incredible honor that comes with the immense duty of keeping a watchful eye on elected officials and bureaucrats at every level of government. Whether it be at the local, county, or state level, taxpayers deserve to know their tax dollars are being used responsibly, and their government officials are acting in their best interest. My office acts as an independent investigator working to hold government accountable and to ensure government operates as efficiently, effectively, and transparently as possible.

In 2023 we released 90 reports with the goal of giving Missouri citizens a much better understanding of how their governmental entities are performing. Our reports uncovered egregious mismanagement and even theft of public money, while also shining a light on inefficiencies that simply should not happen at any level of government. The audit reports we completed play an important role in rooting out wasteful and fraudulent spending, and they also provide a roadmap for these entities to address shortcomings and make improvements that will allow them to better serve the people of our state.

I'm incredibly proud of the team we have in place here that works on a daily basis to make sure your government is functioning in a manner you can trust. In the coming year we will continue to do this important work while also expanding our reach so we can fight against waste and fraud wherever it may hide.

It is an honor and a privilege to serve as your taxpayer watchdog and we will not rest in our efforts to protect your tax dollars from misuse.

Scott Fitzpatrick



# DUTIES OF THE STATE AUDITOR

The State Auditor's Office is Missouri's independent watchdog for taxpayers. The Missouri Constitution and state law give the State Auditor authority to audit:

- All state agencies, boards, and commissions
- School districts
- State court system
- Public employee retirement and healthcare systems
- Counties that do not have a county auditor
- Transportation Development Districts, Community Improvement Districts, and Land Bank Agencies
- Other political subdivisions upon petition by the voters of those subdivisions

The State Auditor's Office works to ensure the proper use of public funds and to improve the efficiency and effectiveness of Missouri government.

Audits examine financial accountability; look for waste, abuse and fraud; and evaluate whether government organizations and programs are achieving their purposes and operating economically and efficiently. All audits are performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States.

## Fiscal Notes

The State Auditor's office is responsible for assessing the fiscal impact of constitutional amendment petitions, statutory initiative petitions, and referendum petitions, as well as joint resolutions proposing constitutional amendments or bills adopted by the General Assembly without a fiscal note summary, which are to be referred to a public vote. The fiscal note and fiscal note summary for each petition, joint resolution, or bill state the initiative's estimated costs or savings, if any, to state and local governmental entities, and must be completed within 20 days of receipt.

## Bond Registration

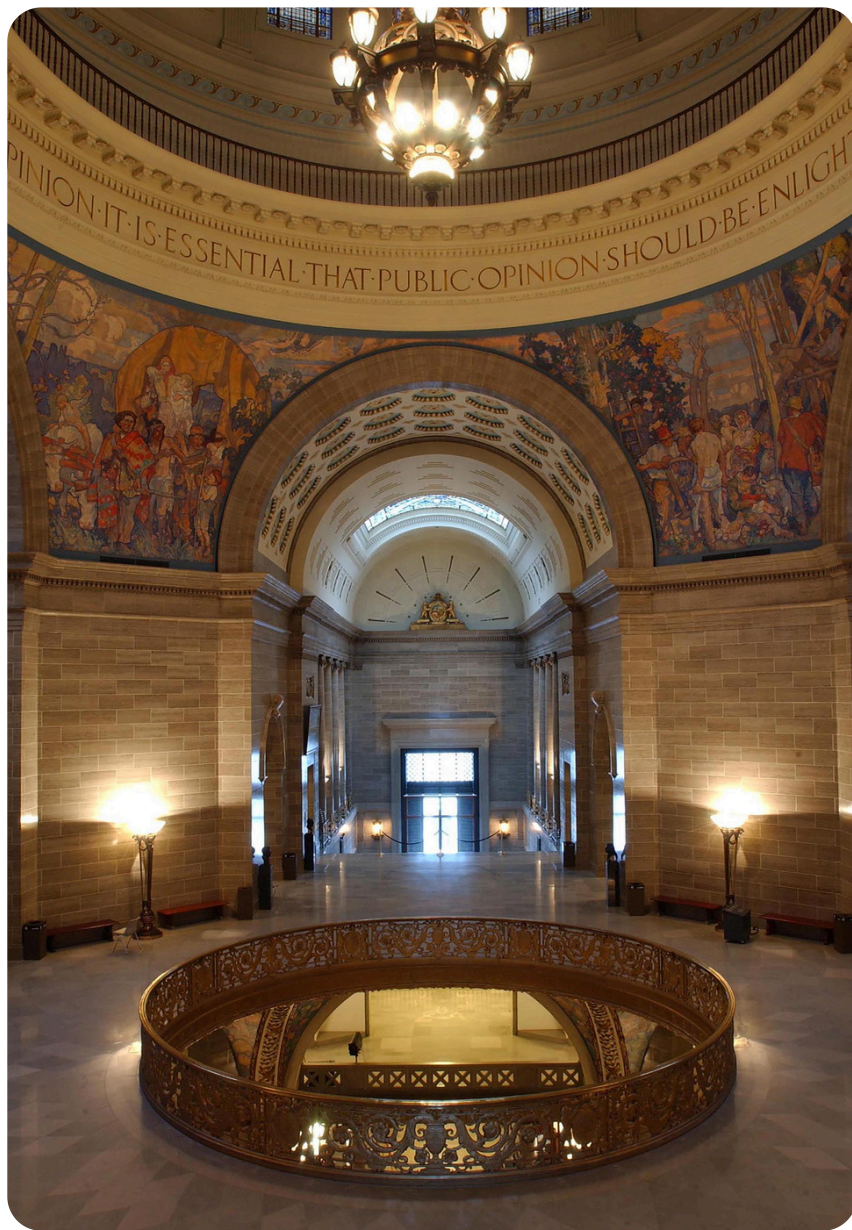
The State Auditor's office is responsible for reviewing and registering general obligation bonds issued by political subdivisions in Missouri to ensure those bonds comply with both state law and the conditions of the contracts under which the bonds will be issued.

## Review of Property Tax Rates

State law requires the Missouri State Auditor annually to certify all taxing jurisdictions throughout Missouri as to their compliance with state law and the tax limitation provisions in Article X, Sections 16 through 24 of the Missouri Constitution, commonly known as the Hancock Amendment. The State Auditor's office property tax rate report states whether a taxing jurisdiction has met its obligation to set an overall tax rate at a level approved by voters and within the limits set by Missouri law.

## Financial Reports

State law requires the State Auditor's Office to notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. State statute also requires the office to report the filing status of political subdivisions other than cities, towns, and villages that are required to file.







During his first year in the position, Auditor Fitzpatrick committed to increasing staffing levels in order to make his office a more effective taxpayer watchdog. When he assumed his duties as State Auditor in January of 2023, Fitzpatrick inherited an office that was significantly understaffed. While the legislature had authorized a staff of 167 full-time employees, Fitzpatrick began his administration with only 89 full-time employees.

After taking office, Auditor Fitzpatrick worked quickly to fill staff vacancies as he hired 20 audit staff, but the lack of additional budget resources prevented him from staffing his office to its intended levels. He immediately began working with the General Assembly to improve funding levels for the office so that it would be possible to hire the staff necessary to adequately perform all duties assigned to the State Auditor's Office. While he made great progress toward obtaining that funding in 2023, his work continues in 2024 with the goal of securing a sufficient budget to fully staff the office.





## PEER REVIEW PROVIDES HIGHEST RATING POSSIBLE

State Auditor Fitzpatrick was proud to see his office receive the highest rating possible during an external peer review conducted by the National State Auditors Association (NSAA).

The review conducted by the NSAA's External Peer Review Program provided the State Auditor's Office with a rating of "pass," which is the highest rating possible. The independent assessment determined the quality control system has been suitably designed and implemented to provide the State Auditor's Office with reasonable assurance of performing and reporting in conformity with Government Auditing Standards. The review covered quality control processes in place between September 1, 2022, and August 31, 2023. During that time, the office released more than 100 reports, which included reviews of statewide officeholders, state departments, local governments, and courts.

"Our staff members here in the State Auditor's Office are dedicated professionals who do outstanding work each day to make sure government at all levels is accountable and transparent. The outcome of the peer review provided by the National State Auditors Association is proof that the work we do complies with the most stringent auditing standards," said Auditor Fitzpatrick. "I am extremely proud of our team for their commitment to adeptly serve the people of Missouri as we work to root out fraud and improve government efficiency."

The NSAA's External Peer Review Program is administered by the National Association of State Auditors, Comptrollers, and Treasurers. The review team included representatives from seven other state audit organizations and the federal government. A peer review is required every three years for organizations that conduct governmental audits under Government Auditing Standards.

This marks the first time the office has been reviewed by the NSAA while under the leadership of Auditor Fitzpatrick.





## DEFENDING THE INTEGRITY OF THE FISCAL NOTE PROCESS

In March 2023, 11 versions of a proposed constitutional amendment were filed with the Missouri Secretary of State's Office that would eventually become the source of a legal dispute that would make its way from the Circuit Court all the way to the Missouri Supreme Court, producing a resounding victory for State Auditor Scott Fitzpatrick each time. The legal challenges targeted the authority of Auditor Fitzpatrick to prepare fiscal notes and fiscal note summaries that are as fair and accurate as possible, and prompted him to defend a process that has been used for decades to provide information regarding the fiscal impact of policy proposals to Missouri voters, while also highlighting the limitations of the Attorney General's Office as it attempted to slow down the normally efficient process by providing a level of oversight that exceeded its statutory authority.

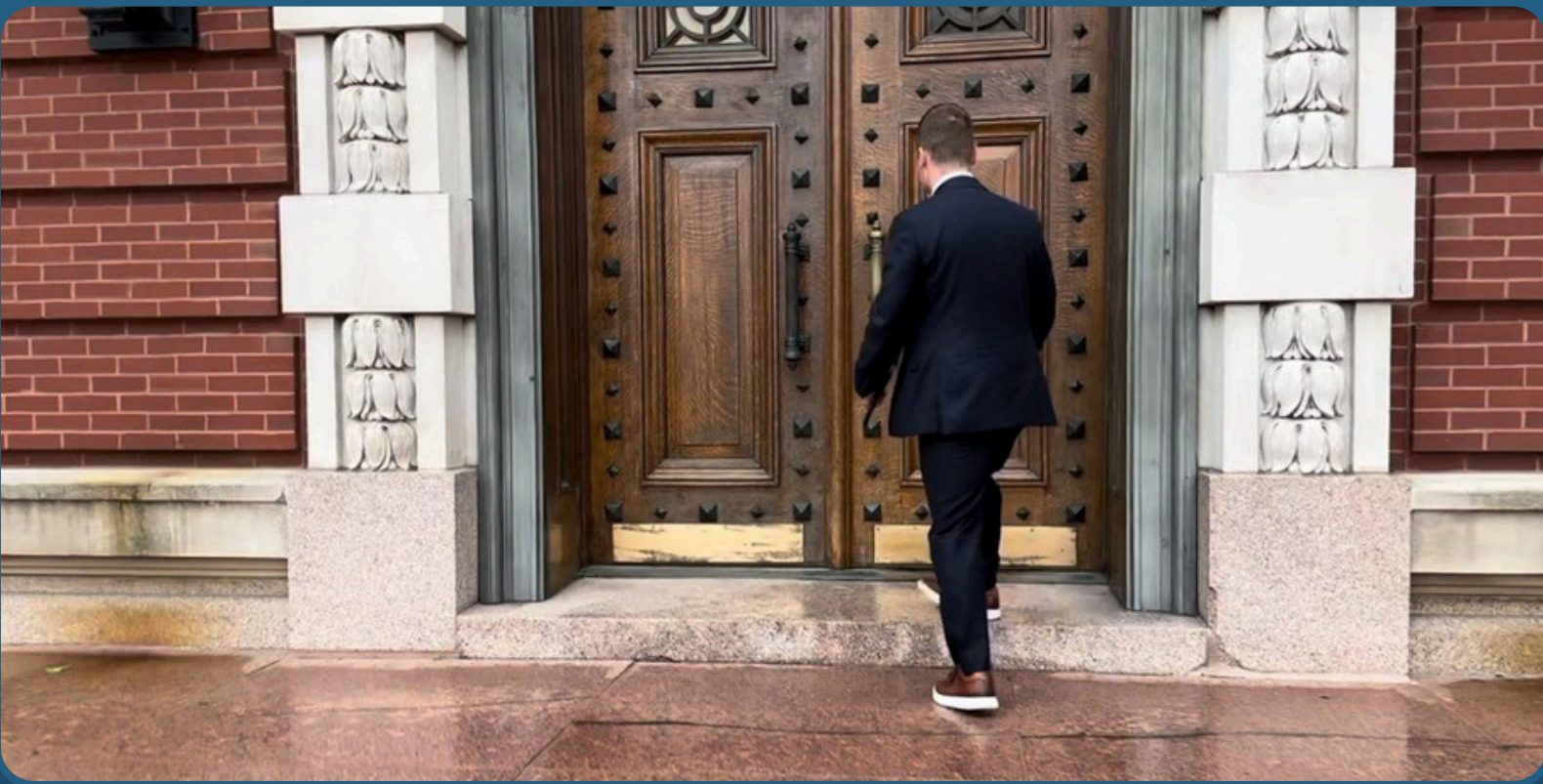
The process began normally when, in accordance with state law, the Secretary of State sent the proposed amendments to the State Auditor to create a fiscal note and a fiscal note summary that states "the measure's estimated cost or savings, if any, to state or local governmental entities." In creating the fiscal note, the State Auditor's Office consulted with 60 state and local government entities, including the Attorney General's Office. Both proponents and opponents of the proposed measures were also able to submit statements of fiscal impact estimating the cost of the proposal. The State Auditor's Office had 10 days from receiving the amendments to collect all statements of fiscal impact from proponents and opponents.

Upon receiving information about the cost of the proposal, the State Auditor's Office evaluated the information received, and prepared the fiscal note and fiscal note summary. The summary was required to be no more than 50 words and could not be argumentative or likely to create prejudice for or against the proposal. As a safeguard to ensure Missouri citizens who use the initiative petition process will see the certification process completed in a timely fashion, the State Auditor's Office has 20 days from receiving the proposed petition to prepare the fiscal note and fiscal note summary to send them to the Attorney General, who then has 10 days to approve the legal content and form of the fiscal note summary.

The Attorney General deviated from his perfunctory, ministerial role prescribed by state statute when instead of approving the legal content and form of the fiscal note summary, he demanded that Auditor Fitzpatrick increase the cost estimate to the state by billions of dollars. Because the Attorney General's preferred cost estimate was unreasonable, and directly conflicted with estimates provided by the state departments that oversee the areas impacted by the proposed amendments, Fitzpatrick refused to mislead voters by modifying the fiscal note summary to include the inaccurate information proposed by the Attorney General. As a result, the normally noncontroversial and expeditious process ground to a halt. A lawsuit was then filed by the petitioner to force the hand of either the Attorney General to approve the fiscal note summary, or the Auditor to capitulate to the Attorney General's demands. This gave Auditor Fitzpatrick the opportunity to defend his office's process for preparing unbiased fiscal note summaries for voters to rely on when voting.

The 20-day window the State Auditor has to gather information and prepare fiscal notes exists so the process will move quickly and citizens will have sufficient time to put their petition on the ballot. In his defense of the work his office does to prepare fiscal notes and fiscal note summaries, Auditor Fitzpatrick also stood in opposition to efforts to render the process for producing certified ballot titles unconstitutional by denying Missourians their right to use the initiative petition process through delay tactics.





## THE COURTS AFFIRM THE AUDITOR'S AUTHORITY

The authority of Fitzpatrick and the State Auditor's Office to produce fair and accurate fiscal notes was first affirmed by Cole County Circuit Judge Jon Beetem, who found there was "an absolute absence of authority to conclude the Attorney General is permitted to send the auditor's fiscal note summary back for revision simply because he disagrees with the auditor's estimated cost or savings of a proposed measure." Beetem also noted the Attorney General at one time had the authority to draft fiscal note summaries, but the General Assembly repealed that authority in 1980. "It is illogical to conclude that the General Assembly repealed the attorney general's authority to draft fiscal note summaries," he wrote, "but silently intended for the attorney general to be able to substitute his judgment as to the estimated cost or savings of a measure for that of the auditor's."

The ruling at the Circuit Court level was immediately appealed by the Attorney General's Office and then heard by the Missouri Supreme Court. The highest court in the state moved quickly to make its decision as the Supreme Court justices issued their ruling just two days after hearing arguments in the case. In its unanimous decision, the Supreme Court was critical of the Attorney General's refusal to sign off on the work of Auditor Fitzpatrick. In an opinion written by Missouri Supreme Court Justice Paul Wilson, the court concluded that nothing in state law "gives the attorney general authority to question the auditor's assessment of the fiscal impact of a proposed petition." With that, the ruling made by Cole County Circuit Court Judge Jon Beetem was upheld and the Attorney General's Office was given 24 hours to approve Auditor Fitzpatrick's fiscal note summary.

While the dispute between Auditor Fitzpatrick and the Attorney General was now settled, another lawsuit challenging the methodology used to prepare the fiscal note summary was filed in an attempt to replace the Auditor's cost estimate with one that was billions of dollars higher. Once again, Cole County Circuit Court Judge Jon Beetem ruled in favor of Auditor Fitzpatrick by concluding, "the auditor has a solemn duty to provide voters with unbiased fiscal note summaries that are as accurate as possible, and when those fiscal note summaries are fair and sufficient, his methodology for creating those summaries will not be disturbed." The Western District Court of Appeals then unanimously affirmed Judge Beetem's judgment saying the fiscal note and fiscal note summary prepared by Auditor Fitzpatrick are fair and sufficient, and reemphasizing the great discretion with which the State Auditor is vested. The matter was finally settled when the Missouri Supreme Court rejected an appeal of the lower court's decision.

As the legal proceedings surrounding the fiscal note and fiscal note summary came to a close, Fitzpatrick pointed out that the work done by his office had "endured the intense scrutiny of 10 different judges at every level of our court system, and all of them have said we did our job within the confines of the law." He added, "We will continue to do that and will defend our work as often as necessary in order to ensure voters have unbiased fiscal impact information on their ballots."





## PROTECTING HOMEOWNERS IN JACKSON COUNTY

Homeowners in Jackson County faced immense challenges in 2023 as they saw the assessed valuations of their properties skyrocket, and with it the potential for their property tax bill to dramatically increase as well. The process used by the Jackson County Assessment Department to assess property values produced the biggest increases seen by any county in the state and led to nearly 55,000 property owners filing appeals. The alarming spike in property values and hundreds of complaints submitted by homeowners to the Whistleblower Hotline prompted an investigation by the Missouri State Auditor's Office that led to an official invitation from the Jackson County Legislature to conduct a full audit of the assessment process.

While the audit work is ongoing, in December of 2023, Missouri State Auditor Scott Fitzpatrick was able to deliver some much-needed good news when he announced a set of preliminary results that found as many as 200,000 homeowners in Jackson County were the victims of a flawed and inadequate assessment process that failed to comply with state law. The State Tax Commission reviewed the findings of fact presented to county officials by the Auditor and agreed with the Auditor's summary of the serious problems with the Jackson County 2023 assessment described in the initial report. Fitzpatrick's message to property owners was clear - the failure of the Jackson County Assessment Department to abide by the law should invalidate all increases in assessed valuation over 15 percent.

Fitzpatrick said his office determined the department failed to provide property owners with adequate notification of their rights regarding physical inspections, and the notification that was given was inaccurate and often untimely. None of the letters sent to property owners included information that a physical inspection was required by statute or explained the owner's rights relating to the physical inspection beyond a statement regarding the right to an interior inspection. As a result, Jackson County property owners may not have known they were entitled to an exterior inspection and to request an interior inspection, and were denied the benefit of these physical inspections before their timeline for appeal expired.

"We're still in the initial stages of our audit but it has already become abundantly clear the Jackson County Assessor's Office violated the law by providing untimely and legally deficient notification during the assessment process," said Fitzpatrick. "I urge the Jackson County Legislature to take our concerns into consideration and explore all possible remedies for the thousands of innocent homeowners wronged by an invalid process. I would also tell Jackson County residents who saw their home values increase by more than 15 percent that if I were in their shoes, and felt my assessment was unfair, I would pay my taxes under protest and plan to pursue remedies available to me by law based on my individual circumstances in the event the County does not remedy the flawed assessments."

Fitzpatrick said the Jackson County Legislature, County Executive, and Assessor should determine what remedies are available, such as limiting 2023 assessed valuation increases to 15 percent, using prior year assessed valuations, or allowing additional appeals and/or tax protests; then notify taxpayers of these remedies, and allow adequate time for the taxpayers to pursue such remedies.

The audit continues but the preliminary results released by Fitzpatrick have already served as the impetus for a lawsuit filed by both the State Tax Commission and the Missouri Attorney General's Office against Jackson County. The result of that litigation and other efforts to provide tax relief to Jackson County homeowners are pending.



# UNCOVERING GOVERNMENT INEFFICIENCY

A report issued by Auditor Fitzpatrick raised questions about the efficacy of a vocational enterprise program created to prepare offenders for success in the workplace upon release. The audit of the Missouri Vocational Enterprise (MVE) Program operated by the Missouri Department of Corrections (DOC) revealed a troubling picture of a program that is lacking in oversight and failing to prioritize job training for offenders who will return to the workforce the soonest.

"The purpose of this program is to help released prisoners integrate back into society by teaching them a marketable skill - benefiting them and their communities. Unfortunately, the department seems to have prioritized building a stable workforce of long-term offenders rather than supporting the program's intended purpose of helping offenders gain the skills they need to find jobs when they leave prison," said Auditor Fitzpatrick. "There is no doubt the MVE program can have significant benefits for our state, but the Department of Corrections needs to implement corrective measures to realign the administration of the program with its goal of training individuals who will have an opportunity to use their skills outside of the correctional system."

The MVE program operates 22 facilities employing 892 offenders in 12 institutions housing 23,065 offenders. The audit found the hiring practices for the program have favored long-term offenders resulting in approximately 35 percent of participants having more than 10 expected years on their sentences, including 24 percent of participants with more than 20 expected years remaining and 18 percent of participants with 40 or more expected years remaining. Less than half (49 percent) of the offenders in the program are expected to be released in the next five years.

The audit also identified an issue with the DOC locating program facilities primarily in institutions with longer remaining sentences and higher security levels. The report noted that all of the seven institutions with an average remaining sentence of eight years or more have at least one program facility. Included in that are four institutions with an average remaining sentence of greater than 30 years. In contrast, only five of the 12 facilities with an average remaining sentence of less than five years have an MVE facility. As a result, a significant number of offenders do not have access to program jobs and skills training.

Additionally, the audit noted 21 of the 22 program facilities are at full capacity, which means no positions are currently available for short-term offenders in the majority of program facilities. Even more problematic, because the program has an overrepresentation of long-term offenders, fewer openings will become available in the near future.

Another significant finding in the audit highlighted the failure of DOC officials to analyze industry demand projections to ensure the program provides training in areas that are in demand in the private sector. According to data from the Missouri Economic Research and Information Center (MERIC), 64 percent of offenders hired by the program are being trained in industries projected to have declining demand.

Other findings in the report include a lack of adequate planning and oversight of the program; a lack of guidance from the Advisory Board of Vocational Enterprises Program because key vacancies have not been filled; a failure to establish performance measures to track the effectiveness of the program; and a failure to report program performance to the legislature.







## WORKING TO BETTER PROTECT YOUR TAX DOLLARS

While spending at the local government level has increased dramatically in recent years due to a massive influx of federal pandemic stimulus dollars, Missouri State Auditor Scott Fitzpatrick and his office continue to be limited in their ability to make sure many of these entities are held accountable for their actions. During his time in office, Auditor Fitzpatrick has worked with the Missouri General Assembly on legislation that would give the State Auditor's Office greater ability to audit any local government when improper activity has occurred.

"As the state's taxpayer watchdog, we regularly hear from Missourians who want our help in rooting out fraud and abuse in their local governments. These concerned citizens who turn to us for help are shocked when they find out that even if we uncover improper governmental activity during an investigation the burden is still on the citizens to gather signatures to allow us to conduct a full audit," said Fitzpatrick.

Under current state law, the State Auditor's Office has the ability to audit state agencies, boards and commissions, the circuit court system, most counties, school districts and charter schools, community improvement districts, transportation development districts, solid waste management districts, and land bank agencies. The office is not authorized to audit counties that have a county auditor or political subdivisions such as municipalities, fire protection districts, ambulance districts, and sewer districts. For these governmental entities, the State Auditor's Office must be invited in by the governing body or by a petition signed by voters - even in cases where an initial investigation uncovers the likelihood of fraud.

"It's unfair and cumbersome to ask citizens already frustrated with a local government that may be misusing their tax dollars to then jump through bureaucratic hoops in order to hold their government officials accountable. My office is ready and willing to take that burden from Missourians and get in the ring on their behalf so we can take the fight to anyone who misuses our tax dollars," said Fitzpatrick.

During his time in office, Fitzpatrick has asked lawmakers to approve legislation that would allow the State Auditor's Office to conduct an audit of local entities in cases where an investigation finds improper government activity has occurred. In addition, an audit could be conducted upon request by a prosecuting attorney, circuit attorney, or law enforcement agency as part of an investigation of improper activity. The legislation would allow the State Auditor's Office to use its subpoena power during the investigative process. The existing authority to issue subpoenas during an audit allows the office access to vital information it may not otherwise be able to obtain, and expanding that authority to the investigative process would assist the office in conducting a more effective review to determine if fraud exists. The legislation would also provide additional protections for whistleblowers who provide information to the State Auditor's Office.

Fitzpatrick's efforts to secure passage of the legislation during the 2023 session were nearly successful as the bill was just one vote in the Senate away from final passage. Because the session adjourned before that vote was taken, Fitzpatrick worked during the 2024 legislative session to pass similar legislation. His efforts were successful when both the House and Senate gave unanimous approval to the bill. Governor Mike Parson then signed the bill on July 11, 2024, and it took effect as law on August 28, 2024.

# PETITION AUDITS

Under Missouri law, the State Auditor's office may be called on to audit any political subdivision of the state if enough qualified voters of that political subdivision request the audit. Section 29.230, RSMo, outlines the petition process and requirements.

Key provisions of the law:

- The political subdivision (a city, school district, taxing district, etc.) audited through the petition process is responsible for the cost of the audit.
- Petition signatures must be from registered voters who live within the boundaries of that political subdivision.
- The petition and signatures must be submitted to the State Auditor's Office within one year of the initial request.
- The person who submits the petition and signatures to the State Auditor's Office (the chief petitioner) must be a property owner or resident of the political subdivision.

The required number of signatures is generally determined based on the number of voters in that political subdivision who voted in the most recent election for governor. If that number is less than 1,000, the required number of signatures is based on the number of registered voters who were eligible to vote in the most recent election that included a governor's race.

The minimum number of signatures required can be determined using this table:

Number of votes cast in last election for governor	Required number of signatures
Below 1,000	25% of registered voters
1,000 to 4,999	15% of actual votes (200 minimum)
5,000 to 49,999	10% of actual votes (750 minimum)
50,000 or more	5% of actual votes (5,000 minimum)

## Petition Audit Spotlight

### City of Cuba

Residents of Cuba requested an audit through the petition process that gave the city a rating of "fair" and identified inadequate procedures to prepare city budgets and adequately monitor the city's financial condition.

The audit report details how the city did not establish adequate procedures to ensure transfers from the Electric and Natural Gas Funds to the city's General Fund are reasonable and used for intended purposes. City officials indicated the transfers were made to cover budget shortfalls in the General Fund.

The audit also identified inadequate procedures to prepare city budgets and adequately monitor the city's financial condition. Additionally, the audit found the city did not solicit proposals for professional services, including economic development services, city attorney and legal services, and engineering services.



# ABOUT THE PUBLIC CORRUPTION AND FRAUD DIVISION

The Public Corruption and Fraud Division is a unit within the Missouri State Auditor's Office dedicated to rooting out fraud, waste, and abuse in state, county and local government and assisting law enforcement to ensure public officials are held accountable.

The division is made up of attorneys, auditors, and investigators and includes forensic auditing specialists and Certified Fraud Examiners. The division has a demonstrated history of working with local, state and federal law enforcement to pursue justice for taxpayers.

Audits performed by the Public Corruption and Fraud Division examine financial accountability, waste, opportunities for fraud, and whether government organizations and programs are operating economically and efficiently.

All audits are performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States.

When there is a potential criminal violation of law, audit staff will cooperate and work with appropriate law enforcement. This includes providing forensic auditing assistance to the law enforcement agency investigating the case. The State Auditor's Office is willing and able to assist throughout the process, including providing testimony during legal proceedings.

## HOW WE INVESTIGATE

**We receive information on allegations of improper governmental activities.**

Information is submitted to the State Auditor's Whistleblower Hotline. Under state law, individuals who make a report may choose to remain anonymous until they affirmatively consent to having their identity disclosed.

**We review the submitted information.**

Each year, we receive hundreds of tips from citizens, public employees and government officials. When information is received, it is reviewed for relevance and completeness. Whistleblowers who provide contact information may be contacted for additional information.

**We investigate the allegations.**

When allegations of fraud or abuse are reported, the Public Corruption and Fraud Division will complete an initial review to determine if allegations are credible. If not deemed credible or if insufficient documentation is provided, the case is closed. If deemed credible, there are a variety of potential steps. To learn more about the steps and the audit process, visit [auditor.mo.gov/PCFD](http://auditor.mo.gov/PCFD).

**Whistleblowers can submit information by emailing [moaudit@auditor.mo.gov](mailto:moaudit@auditor.mo.gov), calling toll-free 1-800-347-8597, or using an online reporting form at [auditor.mo.gov](http://auditor.mo.gov)**





## **FIGHTING PUBLIC CORRUPTION**

### **Audit of City of Holland uncovers tens of thousands in missing funds**

An audit of the City of Holland led to the former acting mayor being charged with eight counts of felony stealing. The report uncovered how Jessica Roach failed to deposit city funds in the amount of \$66,480 and misappropriated money and utility services totaling \$2,549. Auditor Fitzpatrick called it an “egregious breach of public trust” as it appeared Roach “lined her own pockets with city funds.”

### **Missouri couple faces charges after audit uncovers theft from the Dunklin County Sewer District**

The husband and wife duo who mismanaged the Dunklin County Sewer District are each facing two dozen counts of felony stealing after an audit report identified more than \$160,000 in missing or misappropriated funds. The report detailed how Board President Korey Adams and his wife, Jennifer Adams, who was employed as the district’s bookkeeper, were responsible for at least \$62,579 in missing or misappropriated funds, additional missing money estimated to be at least \$98,096, and the district being placed in receivership. Auditor Fitzpatrick called it a “violation of the public’s trust” and pledged to work with law enforcement to ensure justice is served.

### **Potential for fraud leads to audit of City of Desloge Municipal Court**

As the result of a Whistleblower Hotline website submission that raised concerns about possible fraudulent activity, Auditor Fitzpatrick announced an audit of the City of Desloge Municipal Court. The website submission raised concerns about the former court clerk misappropriating payments for fines within the municipal court. Fitzpatrick said, “Our goal with the audit is to get answers for taxpayers and root out any waste, fraud, or abuse that may exist within the city’s municipal court.”

### **Whistleblower Hotline contact prompts audit of City of Kennett**

Claims of fraudulent activity prompted Auditor Fitzpatrick to launch an audit of the City of Kennett, located in Dunklin County. The audit is the result of a Whistleblower Hotline submission that led to a formal request by the City of Kennett for the State Auditor’s Office to perform a review of city operations and finances. Fitzpatrick said he hopes the audit will “give city officials a full understanding of what happened, as well as identify areas where the city can make improvements to prevent the misuse of tax dollars from happening again.”



# ENSURING ACCOUNTABILITY IN MISSOURI COUNTIES

## Ray County

An audit released by State Auditor Scott Fitzpatrick gave Ray County a rating of "poor" and identified nearly \$3,000 in missing money, as well as more than \$5,500 in questionable purchases made by the Ray County Sheriff's Office including beer, cigarettes, and 76 hams. The report, which was a regularly scheduled audit of the county, also called for improvements to controls and procedures in both the Ray County Sheriff's Office and the Ray County Prosecuting Attorney's Office.

"The audit was able to identify several key areas that need improvement in order to ensure the county government is more accountable to the taxpayers of Ray County. Specifically, the missing money and several questionable purchases made by the previous administration in the Ray County Sheriff's Office make it clear that office needed significant improvements to its accounting procedures to ensure taxpayer dollars aren't mismanaged or stolen," said Auditor Fitzpatrick.

## Ozark County

The State Auditor's Office released a report identifying concerns in several county offices in Ozark County. The audit, which gave the county an overall rating of "fair," found some recurring issues, as well as several new concerns, since the last report issued for the county in 2019, which also gave a rating of "fair."

"There continue to be numerous areas where officials in Ozark County can make significant improvements that will allow them to better manage taxpayer money and resources," said Auditor Fitzpatrick.

The audit identified concerns with controls and procedures in the office of the Sheriff, as well as with the county's Recycling Center and the county's property tax system

## Chariton County

An audit of Chariton County found county officials had failed to craft accurate budgets, which led to a multi-million dollar fund balance that Auditor Fitzpatrick said could be used to lower taxes for county residents. The report, which gave the county a rating of "good," found the county amassed a significant cash reserve with no documented plans for its use and minimal efforts to reduce revenues by lowering the property tax rate.

"I understand the county has seen an influx of one-time federal funds, but county officials have also crafted inaccurate budgets that have caused their fund balance to balloon to nearly \$8 million," said Fitzpatrick. "The enormous fund balance in the county's general revenue fund represents a great opportunity for the commission to lower the tax burden on the people of Chariton County. These dollars are better off in the hands of the people and businesses of Chariton County rather than in the county's coffers."

## Howell County

Auditor Fitzpatrick released an audit of Howell County that gave the county a rating of "good" despite the report identifying some concerns with the county's financial practices.

The regularly-scheduled audit found the former County Collector improperly withheld and personally retained commissions on surtax and railroad and utility taxes collected for cities. These commissions totaled \$4,051 for the year ended February 28, 2022. A 2019 state audit of Howell County found a similar violation of state law.

The audit also found the county did not properly report property tax levy reductions to the State Auditor's Office, accurately calculate property tax reduction amounts, or consider whether transfers were needed to the Special Road and Bridge Fund to replace lost property tax revenue.

## Polk County Collector

The State Auditor's Office completed an audit of the Polk County Collector's Office as required by state law when a vacancy occurs in the office of county collector. The 2022 resignation of longtime Polk County Collector Debbi McGinnis triggered the audit. In July 2022, Governor Parson appointed Rachel Boyce to fill the vacancy. Auditors identified no concerns in the report, which was an independent review of the operations and finances of the collector's office. The rating given by the audit was "excellent," the highest possible.



Auditor Fitzpatrick relaunched County Government Day in 2023. During the event he hosted county officials from across the state and provided them with the opportunity to learn best practices from his office.





# ONGOING AUDITS

## Francis Howell R-III School District

In April of 2023 Auditor Fitzpatrick launched an audit of the Francis Howell R-III School District. The audit came at the request of members of the General Assembly as well as a member of the school board. The request was the result of numerous concerns raised to the State Auditor's Office regarding fiscal and operational concerns with the school district. These were in large part spurred by concerns regarding the construction of the new Francis Howell North High School. Voters had approved a bond measure to support the construction with an estimated cost of \$86.4 million, but that cost ballooned a year later to more than \$164 million.

## Child and Adult Care Food Program

An audit is currently underway of a program that reimburses child care centers and other providers for serving nutritious meals to eligible children and adults. The State Auditor's Office officially started a comprehensive audit of the Child and Adult Care Food Program (CACFP) on September 25.

The State Auditor's Office first began investigating issues surrounding the CACFP in May after a whistleblower complaint raised concerns about the potential misuse of federal dollars by the New Heights Community Resource Center. New Heights participated in the CACFP and received millions of dollars in federal funding. The whistleblower complaint alleged that New Heights may have used funds for purposes other than providing meals. The initial investigation conducted by the State Auditor's Office found the allegations to be credible, which led to the initiation of a comprehensive audit.

"With the enormous influx of federal dollars into our state the opportunity for fraud has increased dramatically. The allegations of these funds being used inappropriately are extremely concerning and deserving of a comprehensive review to ensure every dollar is used to provide healthy meals to kids," said Auditor Fitzpatrick.

## St. Louis Circuit Attorney's Office

In May, Auditor Fitzpatrick announced his office would continue and complete an audit of the St. Louis Circuit Attorney's Office that originally began in June of 2021. Despite the abrupt resignation of Circuit Attorney Kim Gardner and her numerous attempts to ignore and delay the release of requested records, Auditor Fitzpatrick said the State Auditor's Office would work to obtain the remaining documents necessary to finish the audit.

"Even with her decision to step away earlier than expected, we have a duty to the people of St. Louis to complete our assessment of the performance of the Circuit Attorney's Office," said Fitzpatrick. He added, "One way or another, Kim Gardner will have to answer for her time as Circuit Attorney. Her sudden resignation doesn't negate the duty my office has to make sure the St. Louis Circuit Attorney's Office is transparent and accountable."

## Jackson County Assessment Department

Auditor Fitzpatrick and his office are currently conducting a comprehensive review of the process used in Jackson County to assess property values. While Fitzpatrick was able to release preliminary results showing the process violated state law, his office continues its work to complete the audit that started after Jackson County residents were alarmed by significantly higher assessed valuations of their homes.

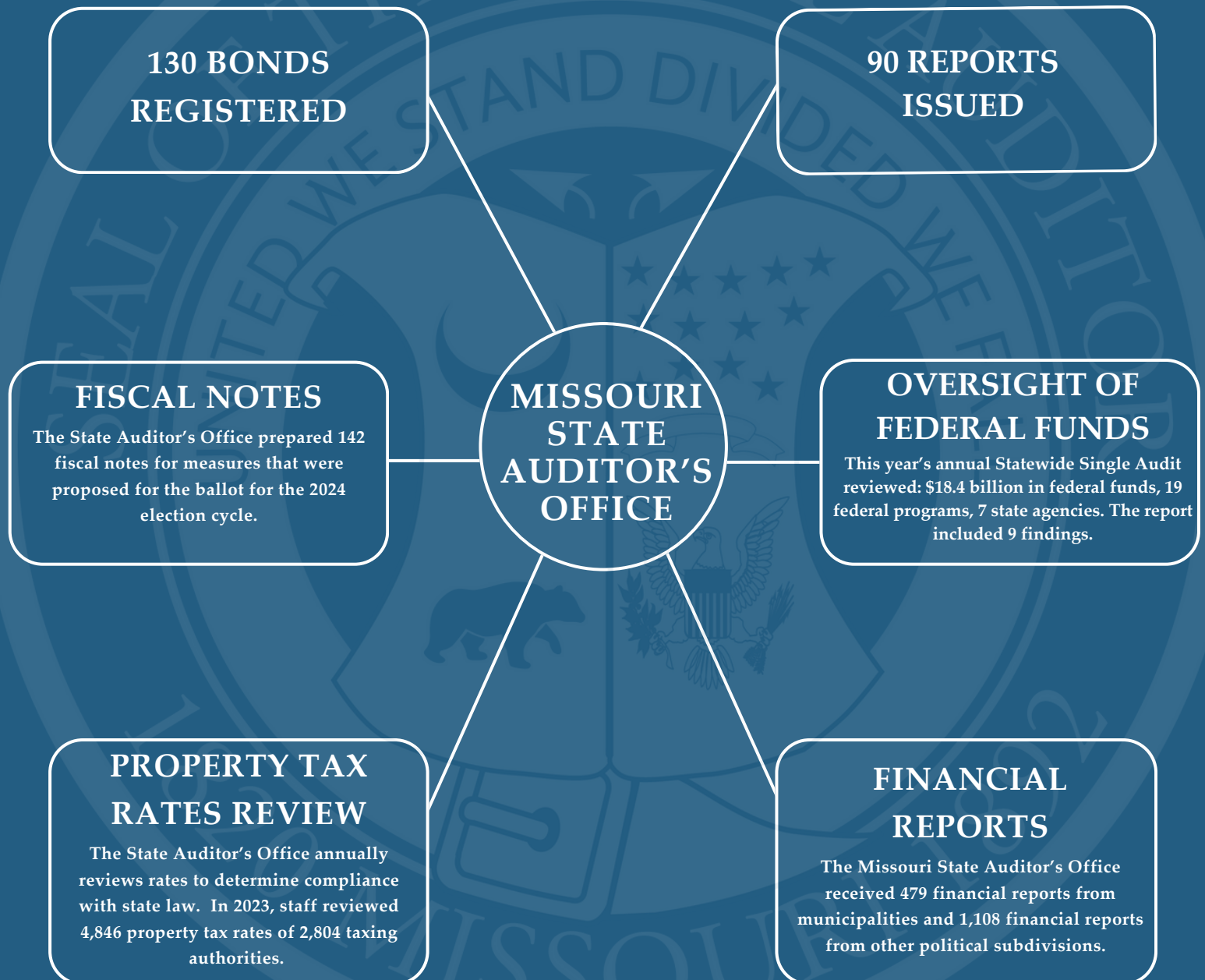
"Our team will conduct a thorough examination of the assessment process with a focus on the red flags and serious concerns raised by homeowners throughout Jackson County," said Auditor Fitzpatrick. "We will work diligently and as quickly as we can to provide much-needed answers to the tens of thousands of concerned Jackson County homeowners."

## Medical and Recreational Marijuana Programs

The State Auditor's Office began a review of the state's marijuana program in August of 2023. As he started the audit, Auditor Fitzpatrick noted the amendments that legalized medical and then recreational marijuana "represent some of the most substantial changes we've seen to our state constitution in recent memory." He pointed out the provisions now make up more than one-fifth of the language in the Missouri Constitution.

"The medical and recreational marijuana programs created by these amendments are responsible for establishing a new industry in our state which has already generated more than \$1 billion in sales," said Auditor Fitzpatrick. "Considering the enormous impact they have had on our state, it's important that we conduct a thorough assessment of these programs to ensure they are operating in a manner that is efficient, accountable, and transparent."

# 2023 BY THE NUMBERS



## 2023 State Auditor's Office Reports

Report	Date Issued	Report Number
Monthly Report on Political Subdivision Filings October 2023	12/28/23	2023-090
Monthly Report on Municipal Court and Revenue Filings October 2023	12/28/23	2023-089
Schuyler County Financial Statements	12/22/23	2023-088
Clinton County Financial Statements	12/22/23	2023-087
Jackson County Assessment Department Preliminary Review	12/18/23	2023-086
Dekalb County Financial Statements	12/15/23	2023-085
Monthly Report on Political Subdivision Filings September 2023	11/22/23	2023-084
Monthly Report on Municipal Court and Revenue Filings September 2023	11/22/23	2023-083
Ozark County	11/21/23	2023-082
Ray County Financial Statements	11/17/23	2023-081
Department of Commerce and Insurance - Insurance	11/15/23	2023-080
Missouri State Lottery Commission	11/08/23	2023-079
Warren County Financial Statements	11/03/23	2023-078
Marion County Financial Statements	11/03/23	2023-077
Holt County Financial Statements	11/03/23	2023-076
Chariton County	10/27/23	2023-075
Henry County Financial Statements	10/27/23	2023-074
Dunklin County Sewer District	10/17/23	2023-073
Nodaway County Financial Statements	10/13/23	2023-072
Grundy County Financial Statements	10/13/23	2023-071
Monthly Report on Political Subdivision Filings August 2023	10/06/23	2023-070
Monthly Report on Municipal Court and Revenue Filings August 2023	10/06/23	2023-069
Stone County Financial Statements	10/06/23	2023-068
Ray County	10/02/23	2023-067
Howard County Financial Statements	09/29/23	2023-066
Miller County Financial Statements	09/22/23	2023-065
Douglas County Financial Statements	09/22/23	2023-064
St. John's Church Road Transportation Development District	09/22/23	2023-063
Review of Article X, Sections 16 Through 24, Constitution of Missouri Year Ended June 30, 2022	09/21/23	2023-062
Monthly Report on Political Subdivision Filings July 2023	09/15/23	2023-061
Monthly Report on Municipal Court and Revenue Filings July 2023	09/15/23	2023-060
St. Louis County Fire Protection Districts	09/15/23	2023-059
Greene County Fire Protection Districts	09/15/23	2023-058
OSCA Statewide Audits Summary Letter	09/15/23	2023-057
SOS Statewide Audits Summary Letter	09/15/23	2023-056
STO Statewide Audits Summary Letter	09/15/23	2023-055
DSS Statewide Audits Summary Letter	09/15/23	2023-054
DOR Statewide Audits Summary Letter	09/15/23	2023-053
DPS-MVC Statewide Audits Summary Letter	09/15/23	2023-052
DNR Statewide Audits Summary Letter	09/15/23	2023-051
DMH Statewide Audits Summary Letter	09/15/23	2023-050
DOLIR Statewide Audits Summary Letter	09/15/23	2023-049
DHEWD Statewide Audits Summary Letter	09/15/23	2023-048
DHSS Statewide Audits Summary Letter	09/15/23	2023-047
DESE Statewide Audits Summary Letter	09/15/23	2023-046
DED Statewide Audits Summary Letter	09/15/23	2023-045
DOC Statewide Audits Summary Letter	09/15/23	2023-044
MDC Statewide Audits Summary Letter	09/15/23	2023-043
OA Statewide Audits Summary Letter	09/15/23	2023-042
Missouri Vocational Enterprise Program	09/06/23	2023-041
Department of Revenue Sales and Use Tax	08/29/23	2023-040
Ralls County Financial Statements	08/25/23	2023-039
Olive Boulevard Transportation Development District	08/24/23	2023-038
Monthly Report on Political Subdivision Filings June 2023	08/18/23	2023-037
Monthly Report on Municipal Court and Revenue Filings June 2023	08/18/23	2023-036
City of St. Louis Recorder of Deeds and Vital Records Registrar	08/16/23	2023-035
Wentzville Parkway Transportation Development District	08/11/23	2023-034
Office of State Treasurer Period July 1, 2022 through January 9, 2023	08/09/23	2023-033
Office of State Treasurer 2022 Annual Report	08/09/23	2023-032
2022 Annual Report	07/28/23	2023-031

State of Missouri Single Audit Year Ended June 30, 2022	07/20/23	2023-030
Monthly Report on Political Subdivision Filings May 2023	07/07/23	2023-029
Monthly Report on Municipal Court and Revenue Filings May 2023	07/07/23	2023-028
Howell County	06/30/23	2023-027
City of Holland	06/28/23	2023-026
City of Cuba	06/14/23	2023-025
Monthly Report on Political Subdivision Filings April 2023	06/02/23	2023-024
Monthly Report on Municipal Court and Revenue Filings April 2023	06/02/23	2023-023
Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters Year Ended June 30, 2022	05/23/23	2023-022
Atchison County Financial Statements	05/19/23	2023-021
Polk County Collector and Property Tax System	05/18/23	2023-020
Monthly Report on Political Subdivision Filings March 2023	05/03/23	2023-019
Monthly Report on Municipal Court and Revenue Filings March 2023	05/03/23	2023-018
Washington County Financial Statements	04/07/23	2023-017
Reynolds County Financial Statements	04/07/23	2023-016
Gasconade County Financial Statements	03/31/23	2023-015
Monthly Report on Political Subdivision Filings February 2023	03/29/23	2023-014
Monthly Report on Municipal Court and Revenue Filings February 2023	03/29/23	2023-013
Gaming Proceeds for Education Fund	03/27/23	2023-012
Working Capital Revolving Fund	03/27/23	2023-011
Annual Comprehensive Financial Report / Year Ended June 30, 2022	03/24/23	2023-010
Compilation of 2022 Federal Forfeiture Reports	03/21/23	2023-009
Laclede County Financial Statements	03/17/23	2023-008
Monthly Report on Political Subdivision Filings January 2023	03/06/23	2023-007
Monthly Report on Municipal Court and Revenue Filings January 2023	03/06/23	2023-006
City of Cross Timbers-Utility Letter	02/27/23	2023-005
Compilation of 2022 Criminal Activity Forfeiture Act Seizures	02/22/23	2023-004
Monthly Report on Political Subdivision Filings December 2022	02/15/23	2023-003
Monthly Report on Municipal Court and Revenue Filings December 2022	02/15/23	2023-002
Statewide Accounting System Internal Controls	02/08/23	2023-001





# Scott Fitzpatrick

---

Missouri State Auditor

Review of Article X,  
Sections 16 Through 24,  
Constitution of Missouri  
Year Ended June 30, 2023

Report No. 2024-064

September 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Conclusions in the review of Article X, Sections 16 through 24

### Background

On November 4, 1980, the voters of Missouri passed Constitutional Amendment No. 5, which added Article X, Sections 16 through 24 to the Constitution of Missouri. The amendment is commonly referred to as the Hancock Amendment.

Section 18(a-d) of the Hancock Amendment requires annual total state revenue limits. The amendment limits the amount of personal income that may be used to fund state government to no greater than the portion used to do so in 1981, except as authorized by a vote of the people. The amendment provides for taxpayer refunds of excess revenues.

A 1996 amendment added Section 18(e) to the Hancock Amendment, which imposes an additional revenue limit on tax and fee increases. Section 18(e) states the general assembly shall not increase taxes or fees in any fiscal year, without voter approval, that in total produce new annual revenues greater than \$50 million, adjusted annually by the percentage change in the personal income of Missouri for the second previous year, or 1 percent of total state revenue for the second fiscal year prior to the general assembly's action, whichever is less.

### Fiscal Year 2023 Conclusions

For the year ended June 30, 2023, no refunds are due to taxpayers. Total state revenue was approximately \$4.4 billion under the refund threshold. This revenue limit has not been exceeded since the year ended June 30, 1999.

For the year ended June 30, 2023, the Office of Administration, Division of Budget and Planning determined based on fiscal notes prepared for each bill by the Committee on Legislative Research - Oversight Division, as a result of general assembly legislative actions, net taxes and fees are projected to decrease by a total of \$773.2 million, which is under the tax and fee increase revenue limit of \$132.8 million. The projected net decrease does not include 3 bills for which the Section 18(e) fiscal impact could not be projected. Actual compliance with the Section 18(e) revenue limit is determined by measuring the aggregate actual new annual revenues produced in the first fiscal year each tax and fee increase and decrease is fully effective. Since Section 18(e) was added to the Hancock Amendment in 1996, the 2016 legislative session was the only year the limit has been projected to be exceeded.

Because of the nature of this audit, no rating is provided.

---

# Review of Article X, Sections 16 Through 24, Constitution of Missouri

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

Background and Methodology	5
-------------------------------	---

---

## Appendixes

---

### Appendix

A	Schedule of Total State Revenue, 5 Years Ended June 30, 2023.....	11
B	Total State Revenue Exclusions .....	18
C	Schedule of Expenditure Refunds, 5 Years Ended June 30, 2023.....	27
D	Constitutional Language.....	28





**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Kenneth J. Zellers, Commissioner  
Office of Administration  
Jefferson City, Missouri

We have conducted a review of revenues of the state of Missouri for the year ended June 30, 2023, and the application to those revenues of Article X, Sections 16 through 24, Missouri Constitution, more commonly referred to as the Hancock Amendment (included as an Appendix). We previously reported on revenues of the state for the years ended June 30, 1982 through 2022. The amendment, which was adopted by the voters of Missouri on November 4, 1980, limits the growth of state revenues collected in any fiscal year. The objectives of this review were to:

1. Evaluate the formulas to calculate the state's revenue limits.
2. Determine the specific items included in total state revenue.
3. Verify the accuracy of the revenue limit computations and compare the limits to total state revenue and projected tax and fee increases from legislative actions.
4. Review the state's overall compliance with the provisions of the amendment.

Our review included only the application of the revenue limit to state revenues and, accordingly, did not include a review of the effects of the amendment on any local governmental unit.

Our methodology to accomplish these objectives included discussions with personnel of the Office of Administration, Division of Budget and Planning, inspecting relevant records and reports compiled by that office, and reviewing data and reports from the statewide accounting system.

The Executive Summary and the Background and Methodology present our comments and conclusions concerning the state's overall compliance with the provisions of Article X, Sections 16 through 24, Missouri Constitution.

A handwritten signature in black ink that reads "S. Fitzpatrick".

Scott Fitzpatrick  
State Auditor

# Review of Article X, Sections 16 Through 24, Constitution of Missouri Executive Summary

## Executive Summary

The amendment, commonly referred to as the Hancock Amendment, limits annual state revenues, and tax and fee increases, and requires refunds to taxpayers if revenue or tax increases exceed prescribed limits.

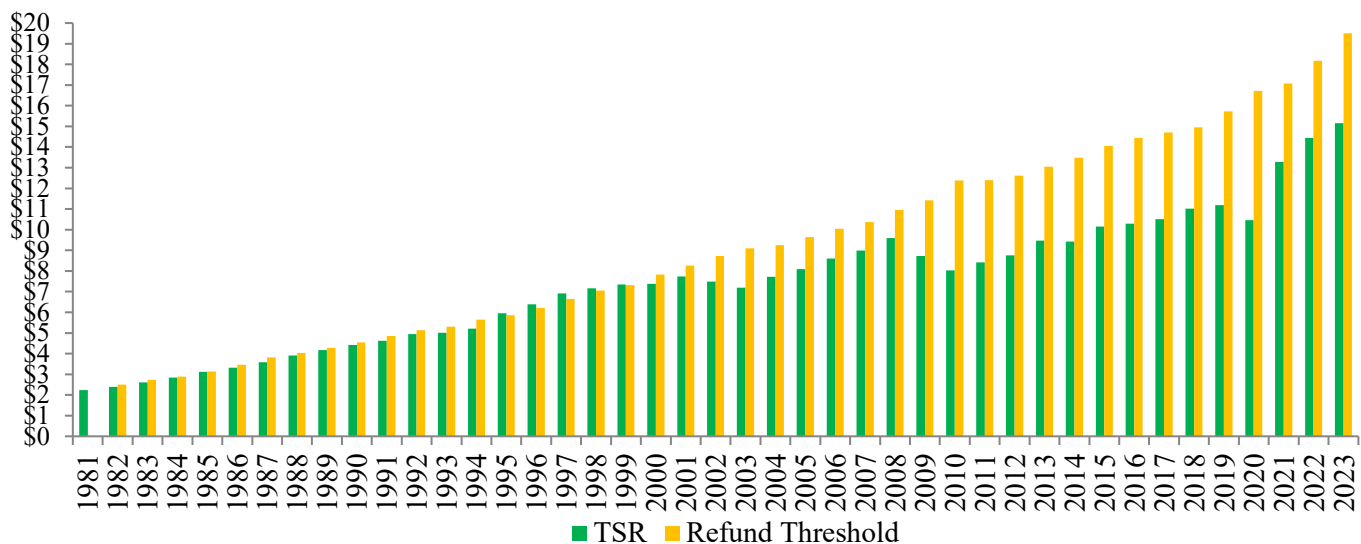
For the year ended June 30, 2023, no refunds are due to taxpayers. Total state revenue (TSR) was approximately \$4.4 billion under the refund threshold. In addition, the tax and fee increase limit for fiscal year 2023 was \$132.8 million, while net taxes and fees are projected to decrease by a total of \$773.2 million, primarily due to tax cuts enacted by the legislature.<sup>1</sup>

## Total State Revenue (TSR) Section 18(a-d)

Section 18(a-d) of the Hancock Amendment requires no greater portion of Missourians' personal income (MPI) be used in any future year to fund state government than was the case in fiscal year 1981, except as authorized by a vote of the people. The amendment provides for taxpayer refunds of excess revenues. Figure 1 depicts TSR for fiscal year 1981 to 2023, and the Hancock Amendment refund threshold from fiscal year 1982 to 2023.

Since TSR was below the refund threshold by approximately \$4.4 billion in fiscal year 2023, no refund is required. The TSR refund threshold limit has not been exceeded since fiscal year 1999. Over the last 5 years, the amount of TSR under the refund threshold has ranged from \$3.7 billion to \$6.3 billion.

Figure 1: Total State Revenue compared to Hancock Amendment refund threshold, fiscal years 1982 to 2023, dollars in billions



Source: This chart was prepared using the Office of Administration, Division of Budget and Planning's analysis of TSR prepared using data from the Statewide Advantage for Missouri (SAM II) system.

<sup>1</sup> Senate Bill 3, First Extraordinary Session, 101st General Assembly (2022) is estimated to reduce state revenue by approximately \$371 million, and Senate Bill 190, First Regular Session, 102nd General Assembly (2023), is estimated to reduce state revenue by approximately \$309 million when fully implemented.

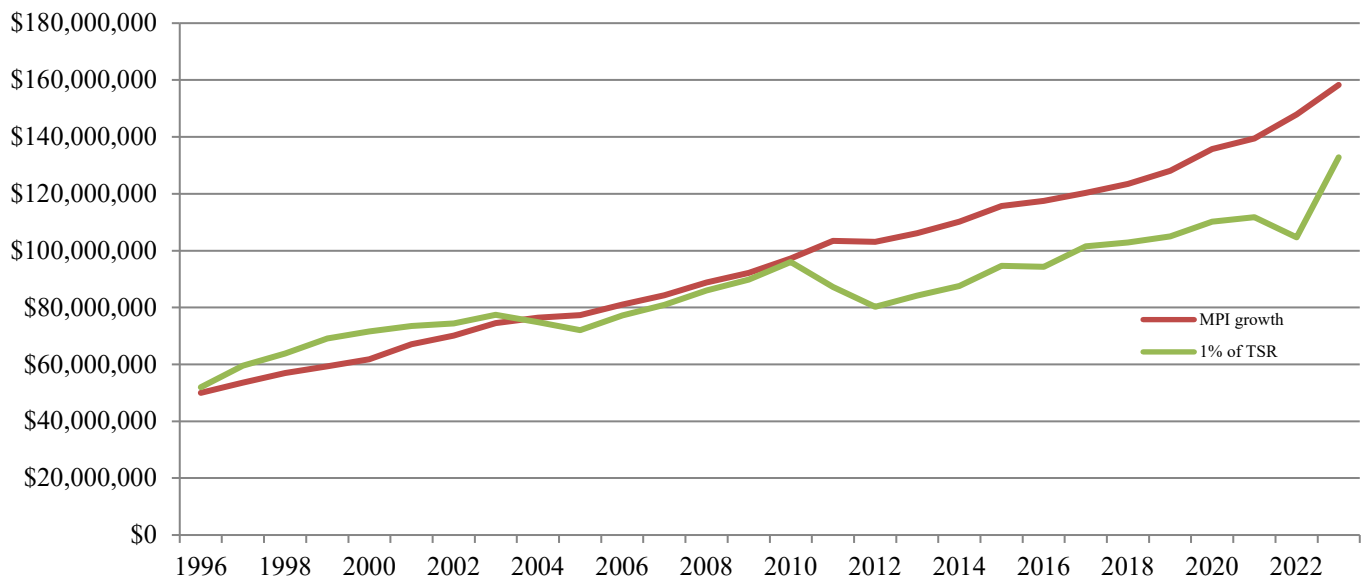


## Review of Article X, Sections 16 through 24, Constitution of Missouri Executive Summary

### Tax and fee increases Section 18(e)

Section 18(e) of the Hancock Amendment states the general assembly shall not increase taxes or fees in any fiscal year, without voter approval, that in total produce new annual revenues greater than \$50 million, adjusted annually by the percentage change in Missouri personal income (MPI) for the second previous year, or 1 percent of TSR for the second fiscal year prior to the general assembly's action, whichever is less. See additional information on page 8. Figure 2 depicts the historical calculation of the tax and fee increase limit. For fiscal year 2023, this tax and fee increase limit was determined to be \$132.8 million.

Figure 2: Section 18(e) Tax and Fee Limit Calculation, Fiscal Year 1996 through 2023; Missourians' personal income each year compared to one percent of Total State Revenue for the second fiscal year prior (fiscal years 1994 to 2021).



Source: Missouri personal income (MPI) data was obtained from the federal Bureau of Economic Analysis, while TSR data was obtained from the Office of Administration, Division of Budget and Planning's analysis prepared using data from the Statewide Advantage for Missouri (SAM II) system.

For the year ended June 30, 2023, the Office of Administration, Division of Budget and Planning (OA-BP) determined based on fiscal notes prepared for each bill, net taxes and fees are projected to decrease by a total of \$773.2 million, which is under the tax and fee increase revenue limit of \$132.8 million. The projected net decrease does not include 3 bills for which the Section 18(e) fiscal impact could not be projected.

Actual compliance with the Section 18(e) revenue limit is determined by measuring the aggregate actual new annual revenues produced in the first fiscal year each tax and fee increase and decrease is fully effective. Since Section 18(e) was added to the Hancock Amendment in 1996, the 2016 legislative session was the only year the limit has been projected to be exceeded.

# Review of Article X, Sections 16 Through 24, Constitution of Missouri

## Background and Methodology

On November 4, 1980, the voters of Missouri passed Constitutional Amendment No. 5, which added Article X, Sections 16 through 24 to the Constitution of Missouri. The amendment is commonly referred to as the Hancock Amendment.

This review addresses the components of the amendment that relate to state revenues, primarily the requirements outlined in Section 18(a-d) which limit annual state revenues and Section 18(e) which limits tax and fee increases.

### Total State Revenue Section 18(a-d)

Section 18(a-d) of the Hancock Amendment requires annual total state revenue limits. The amendment limits the amount of personal income that may be used to fund state government to no greater than the portion used to do so in 1981, except as authorized by a vote of the people. The amendment provides for taxpayer refunds of excess revenues.

The Office of Administration, Division of Budget and Planning (OA-BP) calculates annual total state revenue (TSR), revenue limits, refund thresholds, and refund amounts.

### Calculation

The following table summarizes the calculated TSR, revenue limits, refund thresholds, and refund calculations for the 5 years ended June 30, 2023.

	Year Ended June 30,				
	2019	2020	2021	2022	2023
	(in millions)				
<b>TOTAL STATE REVENUE (TSR)</b>					
Total revenues	\$ 28,560.83	31,217.74	34,300.73	40,708.88	42,614.08
Less excluded revenue	(16,042.97)	(19,503.80)	(19,505.91)	(24,938.31)	(25,950.64)
Less expenditure refunds	(1,391.94)	(1,313.26)	(1,536.58)	(1,384.82)	(1,649.01)
Add refundable tax credits	56.11	62.86	24.05	54.61	39.90
TSR	\$ 11,182.03	10,463.54	13,282.29	14,440.36	15,054.33
 Missouri personal income (MPI)	\$ 274,975.80	292,512.85	298,619.75	318,019.08	341,253.93
Base year ratio (BYR)	x 0.056395	0.056395	0.056395	0.056395	0.056395
Base limit	15,507.26	16,496.26	16,840.66	17,934.69	19,245.02
Judicial article amendment	56.46	57.23	58.16	58.70	64.20
Revenue limit	15,563.72	16,553.49	16,898.82	17,993.39	19,309.22
1 percent adjustment	155.64	165.54	168.99	179.93	193.09
Refund threshold	\$ 15,719.36	16,719.03	17,067.81	18,173.32	19,502.31
 TSR	\$ 11,182.03	10,463.54	13,282.29	14,440.36	15,054.33
Less refund threshold	15,719.36	16,719.03	17,067.81	18,173.32	19,502.31
Over (under) threshold	(4,537.33)	(6,255.49)	(3,785.52)	(3,732.96)	(4,447.98)
1 percent adjustment	0.00	0.00	0.00	0.00	0.00
Refund	\$ 0.00	0.00	0.00	0.00	0.00



## Review of Article X, Sections 16 Through 24, Constitution of Missouri Background and Methodology

The calculation shows for the year ended June 30, 2023, TSR was approximately \$4.4 billion under the refund threshold. As a result, no refund is due for the year ended June 30, 2023. This revenue limit has not been exceeded since the year ended June 30, 1999.

### Revenue limit formula

The OA-BP calculated the 1981 base year ratio of personal income to TSR as 5.6 percent, and uses this ratio to calculate the annual revenue limit.

Section 18(a) establishes the revenue limit formula as follows:

$$\begin{array}{lcl} \text{Revenue limit} & \text{Total state revenue (TSR)} & \text{The greater of MPI in the} \\ \text{for fiscal year} & \text{in FY 1981} & \text{calendar year (CY) prior} \\ \text{(FY) 20XX} = & \frac{\text{CY 1979 Missouri}}{\text{personal income (MPI)}} \times & \text{to the CY in which} \\ & & \text{appropriations are made} \\ & & \text{for FY 20XX or Average} \\ & & \text{MPI for 3 CYs preceding} \\ & & \text{FY 20XX.} \end{array}$$

The formula is composed of two principal parts. The first part of the formula, the base year ratio (BYR), is as follows:

$$\frac{\text{TSR in FY 1981}}{\text{CY 1979 MPI}}$$

The application of this ratio to the second part of the formula (future years' MPI) sets the revenue limit to ensure no greater portion of a future year's personal income will be used to fund state government than was the case at the time of passage of the amendment.

The MPI amounts used in the formula for the base year and subsequent years are reported by the U.S. Department of Commerce (DOC). The OA-BP uses the MPI first officially published by the DOC after the close of the calendar year to calculate the revenue limit for the applicable fiscal year. The OA-BP does not adjust the MPI used in the BYR or the second part of the formula for subsequent adjustments to the MPI by the DOC. Section 17(2) refers to ". . . total income . . . as defined and officially reported by" the DOC. Even though the amendment does not specifically refer to such adjustments, this wording suggests the revenue limit should be recalculated each time the MPI is adjusted by the DOC. For example, the BYR would be adjusted whenever the CY 1979 MPI is adjusted by the DOC. The use of the initial reporting of MPI provides at least two benefits. First, by having a consistent and unchanging BYR, the state can more easily plan and make appropriate adjustments to stay under the revenue limit. Second, if the initial MPI is subsequently adjusted, retroactive refunds are a possibility. That is, an adjustment to MPI for any prior year (including the base year) could reduce the revenue limit for a prior year below that year's TSR, providing a refund where one previously was not due. Therefore, we find this approach reasonable if it is followed consistently.



---

Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Background and Methodology

---

The BYR was calculated by the OA-BP as follows (dollar amounts are in millions):

$$\frac{\$ 2,232.204096}{\$ 39,581.0} = .05639584891$$

In its calculations of the revenue limit, the OA-BP rounded the BYR to .056395. To determine the revenue limit for the fiscal year, this amount is multiplied by the MPI in the calendar year preceding the calendar year in which appropriations were made for the fiscal year or the average MPI for the 3 calendar years preceding the fiscal year. For the fiscal year 2023 revenue limit calculation, the OA-BP used the CY 2021 MPI which was greater than the average MPI for the preceding 3 calendar years.

#### Adjustments

Section 18(d) provides the revenue limit may be adjusted, "[i]f responsibility for funding a program or programs is transferred from one level of government to another, as a consequence of constitutional amendment, . . . provided that the total revenue authorized for collection by both state and local governments does not exceed that amount which would have been authorized without such a change."

The OA-BP has adjusted the revenue limit for the transfer of deputy circuit clerks from the county payroll to the state payroll under Section 483.245, RSMo, effective on July 1, 1981. In *Kelly v. Hanson*, 959 S.W.2d 107 (Mo. banc 1997), the Supreme Court of Missouri held that this adjustment to the revenue limit is appropriate.

#### Refund threshold

Section 18(b) allows the state to exceed the revenue limit by less than 1 percent before a refund is due. Therefore, to determine the point at which the refund provision takes effect (the refund threshold) the revenue limit is adjusted upward by 1 percent. However, should TSR exceed the refund threshold, all revenues in excess of the revenue limit are subject to refund.

#### TSR

An integral part in applying the provisions of the amendment to state revenues is to determine what constitutes TSR. The amendment does not specify the methodology to be used to determine TSR. Consequently, procedures to calculate TSR have been established and certain decisions as to items that would be either included or excluded have been made, except for items ruled on by the Attorney General or the Missouri courts.

TSR includes all revenues recorded in the Statewide Accounting System for Missouri (SAM II) and receipted by the state treasurer, which may only be withdrawn pursuant to an appropriation or which stand appropriated by the Constitution of Missouri. Various funds not in the state treasury are not included in TSR. These funds include university local funds; Department of



---

## Review of Article X, Sections 16 Through 24, Constitution of Missouri Background and Methodology

---

Revenue local sales and use tax fund collections; various funds held in trust for inmates, patients, etc.; and funds of various quasi-governmental agencies such as the Board of Public Buildings, the Housing Development Commission, the Higher Education Loan Authority, the Health and Educational Facilities Authority, and the state's retirement and other employee benefit plans. The Hancock Amendment states the composition of TSR is, "defined in the budget message of the governor for fiscal year 1980-81." The funds described above were not addressed in the governor's budget message for that year since the funds were not in the state treasury and not appropriated. Thus, it is reasonable to conclude these funds should not be included in TSR.

From the revenue amounts obtained from SAM II, 8 funds are entirely excluded and 26 types of revenues are excluded to arrive at TSR, as defined in Section 17(1). These excluded funds and revenue types, and other exclusions and limits considered to arrive at TSR are described at Appendix B. A detailed schedule of SAM II revenue, adjustments for excluded funds and revenue types and other exclusions and limits, and resulting TSR for the 5 years ended June 30, 2023, is shown at Appendix A.

---

### Tax and Fee Increases Section 18(e)

A 1996 amendment added Section 18(e) to the Hancock Amendment, which imposes an additional revenue limit on tax and fee increases.

Section 18(e) states the general assembly shall not increase taxes or fees in any fiscal year, without voter approval, that in total produce new annual revenues greater than \$50 million, adjusted annually by the percentage change in the personal income of Missouri for the second previous year, or 1 percent of TSR for the second fiscal year prior to the general assembly's action, whichever is less. Sections 18(e) and 23 provide any taxpayer can bring suit in a court of law to enforce the provisions of the Hancock Amendment.

The OA-BP calculates the limits and monitors new legislation for tax and fee increases and decreases for each legislative session.

### Calculation

The following table summarizes the OA-BP's annual projected net increases/decreases from legislative actions based on fiscal notes prepared for each bill by the Committee on Legislative Research - Oversight Division, calculated revenue limits, and projected amounts over/under revenue limits for the 5 years ended June 30, 2023.



Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Background and Methodology

		Year Ended June 30,				
		2019	2020	2021	2022	2023*
<b>LEGISLATIVE ACTIONS**</b>						
Net tax and fee increases/decreases	\$	At least (61,210,754)	At least (5,685,865)	Up to 24,546,218	At least (44,744,303)	At least (773,175,219)
<b>REVENUE LIMIT</b>						
By MPI growth	\$	128,134,375	135,719,930	139,411,513	147,929,556	158,284,625
By 1 percent of TSR	\$	105,028,851	110,135,745	111,820,254	104,635,404	132,822,877
Revenue limit (lesser amount)	\$	105,028,851	110,135,745	111,820,254	104,635,404	132,822,877
<b>DIFFERENCE</b>						
Over (under) limit	\$	N/A	N/A	Up to (87,274,036)	N/A	N/A

\* Includes the projected increases/decrease from 2 bills passed during the fiscal year 2022 1st extraordinary legislative session.

\*\* Legislative action amounts do not include bills for which Section 18(e) fiscal impact could not be projected.

N/A For fiscal years 2019, 2020, 2022, and 2023 the projections showed a net decrease in taxes and fees.

For the year ended June 30, 2023, the OA-BP determined based on fiscal notes prepared for each bill by the Oversight Division, as a result of general assembly legislative actions, net taxes and fees could decrease by a total of \$773.2 million, which is under the tax and fee increase revenue limit of \$132.8 million. As noted in the Legislative actions section, the projected net decrease does not include 3 bills for which the Section 18(e) fiscal impact could not be projected. As noted in the Compliance section, actual compliance can be determined after each bill is fully effective. The 2016 legislative session was the only year the limit has been projected to be exceeded.

## Revenue limit formula

Section 18(e) establishes the revenue limit as the lesser of (1) \$50 million adjusted annually by the percentage change in MPI for the second previous year, or (2) 1 percent of TSR for the second fiscal year prior to the legislative session.

For fiscal year 2023, the OA-BP calculated the MPI growth limit at \$158.3 million by multiplying the fiscal year 2022 MPI growth limit (\$147.9 million) by the percentage change in the MPI for fiscal year 2021 (7.00 percent). The OA-BP calculated the TSR limit at \$132.8 million by multiplying the fiscal year 2021 TSR (\$13.3 billion) by 1 percent. The revenue limit was established at the lesser of these amounts, or the TSR limit of \$132.8 million.

## Legislative actions

After each legislative session, OA-BP personnel prepare a spreadsheet to quantify the potential fiscal impact of tax and fee increases and decreases from legislation enacted during the session. In accordance with Section 18(e), the OA-BP includes each House Bill and Senate Bill truly agreed and finally





---

Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Background and Methodology

---

passed during the session, except bills vetoed by the governor and not overridden by the general assembly, and the estimated fiscal impact amount.

The OA-BP determines estimated Section 18(e) fiscal impact amounts by compiling information and amounts in fiscal notes for each bill. The fiscal notes are prepared by the Oversight Division with input from state agencies and local political subdivisions. In accordance with Section 18(e), the OA-BP compiles an amount for the first fiscal year the bill is fully effective. For most bills with Section 18(e) fiscal impact, the OA-BP determines an increase or decrease amount based on information in the fiscal note. For some bills, the fiscal note indicates the fiscal impact is "unknown." Accordingly, the OA-BP lists "unknown," rather than a dollar amount, in the legislative actions spreadsheet for these bills. OA-BP personnel indicated they did not attempt to develop a more precise estimate for this calculation because in some cases, it is not possible to quantify the potential impact of the legislation. The legislative actions spreadsheet contains a net total tax and fee increase/decrease for all bills combined. That information is compared to the calculated revenue limit to determine potential Section 18(e) compliance. The netting of the tax and fee increases and decreases is reasonable and in compliance with the amendment language.

The OA-BP legislative actions spreadsheet for the fiscal year 2022 1st extraordinary legislative session and the fiscal year 2023 legislative session included 41 bills, 13 of which the OA-BP determined had potential Section 18(e) fiscal impact. For 3 of these bills, the Section 18(e) fiscal impact could not be projected.

## Compliance

Section 18(e)(4) provides compliance with Section 18(e) shall be measured by calculating the aggregate actual new annual revenues produced in the first fiscal year each individual tax or fee change is fully effective. For the fiscal year 2022 1st extraordinary legislative session and the fiscal year 2023 legislative session, actual compliance can be measured after each 2022 1st extraordinary legislative session bill and each 2023 legislative session bill is fully effective.

Section 18(e)(5) provides any taxpayer or statewide elected official may bring action under Section 23 of the Hancock Amendment to enforce compliance with the provisions of Section 18(e). For actions brought by any statewide elected official, the Missouri Supreme Court has original jurisdiction. In such enforcement actions, the court will invalidate the taxes and fees that should have received a public vote. The court will order remedies in the amount of excess revenues collected, such as refunds or reductions in future taxes and/or fees.

Appendix A

Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Schedule of Total State Revenue

Revenue Source Code	SAM II Revenues	Year Ended June 30,				
		2019	2020	2021	2022	2023
1001	Sales and use tax	\$ 2,236,491,091	2,273,584,127	2,424,264,621	2,742,803,435	2,940,429,452
1003	(8) Parks sales and use tax	48,374,039	49,203,710	53,504,858	59,371,983	63,913,459
1005	(7) Soil and water sales and use tax	48,373,824	49,203,732	53,504,880	59,371,998	63,913,175
1007	General revenue reimbursements - local sales and use tax	3,019,051	2,941,220	3,257,697	4,215,470	4,429,223
1009	(24) Motor vehicle sales tax - Amendment 3	314,346,167	317,211,336	394,495,234	356,604,383	390,742,080
1009	Motor vehicle sales tax	6,050,460	5,721,295	4,902,146	8,660,017	7,881,784
1011	(16) Conservation sales and use tax	120,934,964	123,010,768	133,764,426	148,433,000	159,908,628
1013	(2) Proposition C sales and use tax	949,839,137	966,614,685	1,049,142,733	1,168,462,074	1,257,577,473
1015	Sales and use taxes paid under protest	7,580	616,557	(9,172)	(17,533)	(1,422)
1016	(26) Suspense holding	40,014	(290,022)	2,382,243	(2,488,697)	(175,327)
1022	Individual income tax	7,654,451,494	6,958,777,570	8,930,181,581	9,985,344,133	9,996,963,029
1026	Corporate income tax	524,941,269	464,568,224	798,041,088	908,671,615	1,058,839,758
1030	Pass through entity tax	-	-	-	-	4,730
1033	County foreign insurance tax	293,426,981	293,622,191	303,722,106	301,546,691	351,806,280
1037	Worker's compensation insurance tax	16,976,319	17,217,104	16,846,189	17,783,855	23,625,600
1039	Worker's compensation insurance tax - second injury	99,505,372	96,723,338	79,869,463	87,746,682	74,423,947
1041	Excess lines of insurance tax	35,890,349	39,047,573	47,503,916	58,842,298	66,624,949
1049	Heavy beer tax	7,517,441	7,241,823	7,538,239	7,306,914	7,198,812
1051	Light beer tax	-	-	-	19	-
1053	Liquor tax	25,892,501	27,653,139	32,128,355	33,584,957	34,106,823
1055	Wine tax	6,317,328	6,104,996	6,650,263	6,301,467	5,780,715
1056	(27) Recreational marijuana tax	-	-	-	-	17,338,766
1057	Cigarette tax	72,927,231	72,998,919	72,200,590	67,995,264	63,622,252
1058	(F) Medical Marijuana Tax	-	-	2,004,425	11,655,657	15,966,948
1059	Tobacco product tax	21,938,400	23,761,321	27,216,892	28,115,948	28,582,471
1060	(24) Motor vehicle fuel tax - Amendment 3	152,388,593	148,586,796	149,830,153	177,004,492	216,459,418
1060	(3) Motor vehicle fuel tax	171,609,379	167,296,817	168,604,482	175,076,680	171,312,079
1060	Motor vehicle fuel tax	412,515,607	402,542,183	390,302,899	459,402,644	517,480,478
1062	(24) Special fuel non-gas tax - Amendment 3	111,570	97,140	113,723	136,320	127,058
1062	Special fuel non-gas tax	376,208	937,972	466,070	491,197	236,767
1064	Aviation fuel tax	259,216	239,227	230,868	244,211	266,558
1070	Corporation franchise tax	1,614,811	(1,439,144)	69,548	-	-
1073	Estate tax	7,631	7,648	2,854	-	-
1074	(12) Bingo tax	1,533,143	1,389,953	901,050	1,370,782	1,445,122
1076	(13) Gaming commission gross receipts tax	327,393,773	258,699,167	325,963,707	359,721,128	362,354,603
1080	Real and personal property tax	31,102,787	33,198,922	34,929,745	31,255,359	38,427,026
1082	Delinquent real and personal property tax	2,918,029	3,326,289	2,487,967	8,335,748	3,338,974
1084	Hazardous waste fees	2,834,576	3,561,818	2,490,394	3,244,394	3,438,766
1086	Miscellaneous taxes protested	-	-	420	-	-
1087	DOR Warrant intercept	-	-	110	-	-
1088	Nursing facility reimbursement allowance	17,955,464	18,048,831	16,798,968	16,769,688	16,103,873
1089	Pharmacy reimbursement allowance	93,338,044	30,235,797	103,900,606	46,964,705	30,032,295
1090	Federal reimbursement allowance	21,750,434	25,829,333	57,567,593	40,801,514	74,492,348
1093	Athletic events tax	109,556	94,096	34,347	357,690	269,753
1094	Ambulance service reimbursement allowance	10,637,791	9,078,330	2,175,594	125,000	12,847,616
1095	Surcharges	-	-	-	-	125,630
1096	Special taxes and assessments	-	-	-	14,369	-
1097	Agency collected sales taxes	217,485	196,342	157,333	240,165	256,238
1099	Other taxes	55,328	90,345	46,032	72,278	4,441,939
1100	Professional licenses or permits	30,634,356	27,178,359	34,755,697	30,550,009	40,476,544
1102	Recreational licenses or permits	7,047,875	6,784,840	9,842,929	8,693,191	9,045,742
1104	ATV license or permit	-	-	6	-	1
1106	(24) Motor vehicle licenses or permits - Amendment 3	55,843,654	56,436,342	63,920,471	58,734,704	59,407,471
1106	Motor vehicle licenses or permits	143,127,287	139,370,508	154,736,154	138,347,905	151,587,800
1108	(24) Interstate transportation licenses or permits - Amendment 3	26,631,965	26,124,273	29,160,709	30,955,821	31,827,934
1108	Interstate transportation licenses or permits	60,057,681	57,737,550	64,291,482	68,129,818	70,148,911
1110	(24) Driver's licenses or permits - Amendment 3	7,685,988	6,657,090	8,157,049	7,479,036	6,611,967
1110	Driver's licenses or permits	6,926,116	6,014,869	7,653,870	7,014,758	6,635,859
1112	Land reclamation commission permits	771,316	790,000	791,266	836,060	828,141
1114	Salesman licenses or permits	1,378,800	1,337,635	1,939,489	1,389,100	1,026,600
1116	Vehicle and boat manufacturer and dealer licenses	879,887	1,309,795	446,625	1,168,723	438,403
1118	Liquor licenses or permits	5,616,612	4,656,836	6,508,676	6,127,476	6,296,376
1120	Gaming commission licenses	1,582,397	2,124,411	1,349,845	1,395,280	1,453,565
1121	Fantasy sports licenses	28,999	-	10,000	10,000	10,000
1124	Motor carrier licenses	2,368,584	2,203,274	2,525,392	2,366,851	2,365,350
1126	Hunting and fishing licenses and commission permits	31,809,260	33,422,911	39,515,434	39,368,206	39,939,845
1127	Hunting and fishing special tags	1,125,089	1,122,249	1,687,249	1,509,584	1,484,603
1128	Hazardous waste transporter licenses	324,105	333,280	344,604	327,122	380,500
1130	Water pollution control permits	5,436,904	5,382,151	5,464,355	6,201,296	5,448,441

Appendix A

Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Schedule of Total State Revenue

Revenue Source		Year Ended June 30,				
Code	SAM II Revenues	2019	2020	2021	2022	2023
1132	(24) Overdimension/overweight permits - Amendment 3	9,774,441	11,350,602	11,813,438	10,973,589	11,098,094
1134	Merchant licenses	1,784,454	1,640,099	1,869,604	1,932,278	2,088,583
1136	Tobacco licenses	25,000	24,500	24,100	27,900	30,200
1138	Temporary licenses	1,725	950	1,125	750	300
1140	Duplicate plates	1,484,598	1,385,099	1,532,660	1,493,551	1,511,652
1142	Duplicate driver license	1,974,253	1,389,134	1,422,231	1,428,304	1,535,726
1149	(24) Other licenses and permits - Amendment 3	1,330,693	1,484,353	964,092	1,114,824	1,554,084
1149	Other licenses and permits	3,885,915	4,801,659	5,247,293	5,548,098	5,680,548
1150	Lobbyist registration fees	10,780	10,400	9,793	9,610	9,490
1152	Motorboat fees	12,224,132	13,670,726	17,981,893	16,287,136	16,253,394
1154	Narcotics and dangerous drugs fees	941,585	955,580	980,919	974,871	1,043,749
1156	Occupational boards exam fees - individual exam fees	379,336	134,359	141,651	159,466	158,882
1157	Motor vehicle dealer administration fee	-	-	-	7,938,485	18,260,223
1160	(24) Non-motor fuel decal fees - Amendment 3	413,348	508,895	585,417	817,443	1,309,192
1162	Filing fees	19,777,511	20,189,821	21,402,706	22,952,885	23,939,111
1163	Certifying/authenticating fees	45,311	135,822	534,169	127,302	120,930
1164	Transfer fees	32,292	27,948	32,764	27,164	26,024
1165	Service contract registration fee	136,000	146,000	165,100	176,183	178,400
1169	Other registration fees	12,429,855	13,260,705	13,899,303	15,192,331	15,860,505
1172	(13) Fantasy sports operation fees	616,656	3,041	489,056	370,534	788,865
1174	Asbestos fees	594,897	602,184	584,427	562,457	603,395
1176	Egg license fees	36,863	32,195	33,448	30,797	34,075
1178	Milk control fees	106,344	99,705	161,277	14,234	98,183
1180	Home health care license fees	100,650	107,000	104,300	94,201	87,580
1182	Nursing home license fees	142,386	135,614	146,255	146,744	144,665
1184	Title V emissions fees	6,011,856	5,453,259	5,436,432	6,136,238	6,135,756
1185	Emission fees/non Title V facilities	683,547	387,493	412,678	445,978	478,290
1186	Boarding home license fees	753,068	753,796	730,562	746,457	736,700
1188	Public utilities fees	19,494,691	17,978,489	19,056,119	18,441,565	21,612,467
1190	Hospital license fees	85,610	86,204	85,287	80,193	84,459
1192	Grain warehouse license fees	65,504	65,197	63,006	61,855	60,449
1194	Missouri primacy fees	4,803,338	4,915,365	5,087,776	5,389,613	9,245,728
1198	Transport load fees	13,238,787	16,000,429	15,960,933	16,180,936	16,524,639
1200	Storage tank registration fees	169,650	184,515	188,680	65,505	51,645
1202	Tourist cabin permit fees	183,466	185,113	173,773	186,372	189,754
1206	Solid waste disposal fees	12,953,236	13,216,184	14,678,651	14,090,832	13,993,163
1208	New tire fees	2,435,613	2,464,829	2,007,200	3,033,999	2,785,012
1209	Battery fee	767,512	757,492	842,282	864,578	850,550
1210	Ground water protection fees	633,298	618,465	723,767	870,824	941,290
1211	(F) Radioactive waste transport fee - Fund 606	-	-	(460)	-	-
1211	Radioactive waste transport fee	144,575	134,000	102,723	181,275	132,675
1214	Insurance regulatory fees, renewals and purchasing groups	3,414,085	4,149,606	5,078,514	5,721,623	6,306,198
1216	Air conservation commission permit fees	420,838	427,288	490,432	499,616	632,219
1218	Bingo license fees	28,165	25,470	20,435	22,280	23,995
1220	Lab fees	8,409,131	8,132,137	8,368,059	8,773,440	8,895,952
1221	(F) Medical marijuana fee	3,958,000	21,338,720	11,887,562	14,187,428	9,599,367
1222	Program administration fees	3,213,994	1,469,038	1,345,568	1,843,707	1,564,187
1223	Confined animal feed operation indemnity fees	-	4	(4)	-	-
1224	Railroad assessments	1,215,223	961,401	1,142,510	1,207,401	1,125,296
1225	Recreational marijuana fee	-	-	-	-	4,862,658
1227	Enhanced vehicle emission inspection fees	2,195,749	2,130,635	2,296,152	2,148,194	2,085,097
1233	Grain warehouse inspection fees	3,190,579	2,744,214	3,499,957	3,434,471	3,103,913
1235	Milk inspection fees	1,076,971	1,187,174	1,110,594	1,019,326	957,808
1237	Ice cream products inspection fees	33,895	33,495	32,165	23,405	1,815
1239	Mine inspection fees	59,381	57,187	62,248	63,407	50,340
1241	Mobile home and recreational vehicle inspection fees	432,833	515,323	511,831	572,712	878,816
1243	Oil inspection fees	3,437,324	3,395,340	3,315,819	3,345,867	3,255,460
1244	Oil and gas resources fees	71,960	54,391	45,031	47,749	57,171
1249	Other inspection fees	2,632,367	2,363,875	2,796,839	2,703,961	2,995,280
1250	(F) Collection fees	-	-	-	2,091	80
1250	Collection fees	37,017,947	37,972,021	39,649,517	45,394,252	49,645,980
1251	Bankruptcy collections	-	-	-	-	50
1252	(13) Admission fees - riverboat gambling	37,437,813	28,187,377	27,563,139	29,761,613	28,886,032
1252	Admission fees	1,501,543	1,419,259	161,026	1,497,847	1,650,719
1254	State auditor fees	108,510	112,585	226,896	157,166	110,029
1260	Grade crossing safety fees	1,387,418	1,482,791	1,430,492	1,312,524	1,360,565
1262	Loan administration fees	7,418,830	7,097,738	6,759,655	6,255,154	6,287,038
1263	Contract fees	3,166,839	3,549,414	4,109,736	4,431,349	6,262,675
1264	Court fees	31,876,520	29,055,384	25,832,244	28,173,785	29,630,000

Appendix A

Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Schedule of Total State Revenue

Revenue Source		Year Ended June 30,				
Code	SAM II Revenues	2019	2020	2021	2022	2023
1266	Financial institutions examination fees	11,659,106	11,517,987	11,638,758	11,845,682	13,623,486
1268	Consumer finance license fees	1,245,328	1,102,280	1,227,654	983,711	1,078,393
1270	Transcript fees	121,049	94,058	79,817	115,479	103,625
1274	Marketing development fees	27,910	24,324	19,931	29,769	27,077
1276	Miscellaneous insurance fees	98,170	96,800	104,500	99,230	98,950
1279	(A) Lottery commission fees - Fund 682	254,845	219,215	371,094	285,605	284,815
1280	Motor vehicle inspection sticker fees	3,747,763	3,056,030	2,997,570	2,749,600	2,823,274
1282	Logo sign advertising fees	5,196,400	6,389,140	3,750,058	5,480,220	6,596,739
1284	Public defender fees	257,076	306,031	359,942	238,285	215,818
1286	Witness fees	4,548	5,303	2,646	4,039	2,981
1288	County recorders fees	6,204,456	6,466,030	8,198,495	6,842,333	7,506,125
1290	Training or conference fees	202,626	69,970	37,420	83,724	135,308
1294	Electronic monitoring fee	33,897	31,481	44,384	26,656	17,289
1295	Intervention fees	8,573,586	8,305,511	9,464,786	8,226,120	7,763,768
1298	Substance abuse offender program fees	4,423,008	3,925,288	3,861,043	3,844,675	3,947,593
1302	Criminal records check fees	12,918,735	12,403,646	11,505,047	13,171,052	13,994,757
1303	(C) Other fees - Fund 881	-	(300)	-	-	-
1303	Other fees	13,908,822	12,381,456	11,513,924	13,082,027	13,135,719
1305	(4) Bond sales proceeds	35,003,859	201,000,000	-	160,287,560	500,000,000
1306	Proceeds from capital leases	-	40,313	53,735	13,438	-
1307	Other debt proceeds	-	1	-	-	867
1310	Land sales	2,661,304	18,414,336	1,819,489	2,290,349	1,853,382
1312	Sales of natural resources products	3,063,180	2,205,514	3,093,372	3,942,171	4,178,369
1314	Sales of agriculture products	1,950,279	1,696,429	1,878,195	1,746,394	2,052,642
1316	Manufactured product sales	7,321,967	8,787,837	5,061,799	5,119,576	6,181,295
1318	Information sales	1,826,523	2,568,638	2,364,612	1,696,308	1,610,236
1320	Souvenir sales	989,771	736,500	714,420	865,653	883,671
1322	(22) Surplus property sales - state - Fund 710	2,160,442	1,679,375	2,227,537	2,861,776	2,227,383
1322	Surplus property sales - state	1,568,514	1,329,370	2,359,771	1,864,122	2,705,304
1324	Surplus property sales - federal	1,526,781	1,158,166	1,025,877	870,004	1,052,716
1328	Sales of fixed assets - control	11,440,310	10,798,936	9,586,445	12,042,379	11,249,820
1330	Vital records sales	1,069,043	1,057,257	1,357,874	1,594,703	1,340,759
1332	(A) Lottery ticket sales - Fund 682	574,457,578	519,018,965	637,654,846	609,016,229	641,461,245
1334	Cafeteria sales	760,721	496,004	362,526	414,146	436,426
1335	Canteen sales	37,504,377	26,954,394	28,714,625	29,665,433	26,353,083
1338	Other sales	153,628	138,412	154,125	239,397	250,289
1342	Supply sales	124	65	17	10	-
1401	Land rentals/leases	174,597	30,530	34,836	38,491	35,401
1403	State facilities rentals/leases	1,009,946	877,478	780,069	852,870	894,159
1404	Parking rentals/leases	24,636	9,465	3,233	5,172	5,650
1405	Concessions and recreational rentals/leases	3,393,263	2,814,895	2,940,421	3,340,148	3,362,328
1407	Housing/building rentals/leases	243,439	249,542	247,536	247,893	269,410
1409	Other leases and rentals	1,166,182	1,457,662	1,060,698	1,261,428	1,690,829
1414	(1) Medicare	4,799,624	3,888,551	5,827,589	6,315,971	5,861,283
1418	(1) Medicaid	76,018,593	70,575,382	66,692,768	69,001,746	74,463,977
1420	(1) Medicaid - community based	386,380,675	433,514,434	453,616,181	444,948,931	491,902,586
1422	Private payments	3,699,234	3,740,570	3,956,374	3,967,626	3,821,202
1424	Insurance payments	250,135	243,638	224,022	119,831	111,712
1426	Other payments	789,245	809,271	800,500	732,034	949,518
1434	Institutional support fees	-	-	1,700	-	-
1436	Room and care	22,258,611	21,135,047	16,140,932	13,346,138	13,769,496
1442	Mail/freight services	-	-	45	-	-
1446	Printing service	163,355	157,764	89,045	140,321	107,633
1448	Computer services	715,912	608,402	779,931	646,732	627,622
1450	Administration services	5,813	4,868	7,062	3,772	2,635
1501	Private donations	3,981,709	4,255,415	6,354,874	3,974,683	6,276,723
1502	Other governmental entity donations	2,835,000	4,750,000	4,394,450	6,000,000	6,040,005
1507	(1) NASAO (airport inspections)	20,150	24,700	24,700	24,760	21,550
1509	(1) US Department of Commerce	-	-	-	-	13,949,196
1510	(1) US Department of Agriculture	511,845,041	503,611,906	674,692,911	838,266,725	648,256,385
1512	(1) US Department of Defense	37,466,470	46,098,484	40,361,119	41,490,807	32,353,807
1513	(1) US Department of Homeland Security	2,285,287	2,854,295	2,233,367	2,424,837	2,965,486
1514	(1) US Department of Housing and Urban Development	40,029,975	35,620,200	59,242,773	63,475,486	53,111,629
1516	(1) US Department of Interior	33,968,755	36,897,228	33,895,420	36,224,502	41,695,116
1518	(1) US Department of Justice	40,216,518	45,873,125	57,199,125	55,774,030	55,143,306
1520	(1) US Department of Labor	122,957,840	102,964,876	137,768,876	116,064,454	109,470,899

Appendix A

Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Schedule of Total State Revenue

Revenue Source		Year Ended June 30,				
Code	SAM II Revenues	2019	2020	2021	2022	2023
1522	(1) US Department of Education	651,370,071	748,738,763	1,030,743,720	1,538,256,133	1,601,446,907
1522	(C) US Department of Education - Fund 880	1,883,170	2,282,678	983,239	-	261,324
1522	(C) US Department of Education - Fund 881	51,493,713	21,475,565	2,360,154	-	12,851,041
1524	(1) US Department of Transportation	964,603,792	1,029,971,801	1,348,590,993	999,716,885	1,243,229,608
1526	(1) National Foundation for the Arts and Humanities	3,915,414	3,653,394	4,274,019	6,741,115	5,760,707
1528	(1) US Veterans Administration	76,818,403	82,787,035	66,101,644	55,104,542	59,600,206
1529	(1) US General Services Administration	14,574	36,956	37,532	36,171	29,889
1530	(1) US Environmental Protection Agency	58,136,507	88,952,390	67,517,176	92,962,046	47,314,328
1532	(1) US Department of Energy	6,694,045	7,070,026	7,100,380	10,546,258	10,951,731
1534	(1) Federal Emergency Management Agency	54,783,155	71,343,933	230,030,786	197,013,434	154,638,249
1536	(1) US Department of Health and Human Services	8,183,022,147	9,103,810,671	9,665,372,089	11,602,241,728	14,713,594,957
1538	(1) National/community services	5,902,182	6,341,626	6,123,374	6,273,263	7,002,030
1540	(1) US Social Security Administration	46,827,978	48,828,172	49,313,469	49,742,174	55,654,287
1540	(E) US Social Security Administration - Fund 727	13,488	-	-	-	-
1542	(1) National Archives and Records	1,258	5,943	11,310	2,750	3,479
1544	(1) Elections Assistance Commission	-	15,698,860	64,469	1,219,482	1,219,482
1546	(1) US Department of Treasury	-	2,083,701,914	457,369,819	3,199,511,432	261,455,320
1549	(1) Miscellaneous federal revenues	44,728,057	55,560,377	58,852,371	68,065,258	50,694,128
1551	County mental health programs	7,206,115	6,009,959	4,907,653	3,662,172	3,879,263
1557	(1) American Recovery and Reinvestment Act	11,630,405	7,191,849	9,882,134	12,150,890	357,053
1560	(1) Federal pass-through grants	18,223,873	25,152,950	15,279,018	17,352,574	16,669,148
1601	(13) Time deposits interest - Fund 285	10,300	14,180	6,499	2,573	19,139
1601	(12) Time deposits interest - Fund 289	375	539	200	37	142
1601	(F) Time deposits interest - Fund 606	789	14,022	10,285	2,523	7,237
1601	(16) Time deposits interest - Fund 609	38,007	61,738	38,061	11,305	36,945
1601	(8) Time deposits interest - Fund 613	9,331	15,171	9,294	2,942	11,639
1601	(7) Time deposits interest - Fund 614	16,132	22,227	11,944	3,481	13,534
1601	(A) Time deposits interest - Fund 657	2,777	4,391	2,551	606	1,608
1601	(A) Time deposits interest - Fund 682	28,371	35,751	24,577	7,047	8,182
1601	(2) Time deposits interest - Fund 688	47,868	73,095	40,283	11,039	33,408
1601	(E) Time deposits interest - Fund 727	4	-	-	-	-
1601	(C) Time deposits interest - Fund 880	20,470	14,603	5,849	1,543	5,188
1601	(C) Time deposits interest - Fund 881	12,707	26,277	13,495	2,430	1,150
1601	(B) Time deposits interest - Fund 905	2,829	4,201	2,796	644	1,614
1601	(D) Time deposits interest - Fund 963	602	957	529	123	317
1601	Time deposits interest	2,139,605	3,091,459	2,953,507	1,110,295	4,763,563
1603	(13) U.S./agency securities interest - Fund 285	256,369	196,929	42,929	83,403	1,048,183
1603	(12) U.S./agency securities interest - Fund 289	10,860	7,042	1,377	730	7,491
1603	(F) U.S./agency securities interest - Fund 606	19,707	177,982	69,000	68,318	417,063
1603	(16) U.S./agency securities interest - Fund 609	955,578	876,107	267,980	317,372	2,097,134
1603	(8) U.S./agency securities interest - Fund 613	230,422	237,304	71,017	83,768	656,505
1603	(7) U.S./agency securities interest - Fund 614	397,899	332,166	89,182	99,915	755,520
1603	(A) U.S./agency securities interest - Fund 657	70,431	60,127	17,018	15,735	92,531
1603	(A) U.S./agency securities interest - Fund 682	705,698	482,139	164,149	154,606	484,520
1603	(2) U.S./agency securities interest - Fund 688	1,192,306	1,591,597	440,144	303,452	1,975,792
1603	(E) U.S./agency securities interest - Fund 727	126	3	-	-	2
1603	(C) U.S./agency securities interest - Fund 880	495,254	198,575	39,493	44,147	289,281
1603	(C) U.S./agency securities interest - Fund 881	319,652	354,692	90,010	52,017	82,437
1603	(B) U.S./agency securities interest - Fund 905	69,162	56,561	18,775	16,750	92,544
1603	(D) U.S./agency securities interest - Fund 963	17,625	15,722	6,577	6,468	21,581
1603	U.S./agency securities interest	70,091,462	73,174,480	34,213,613	43,612,876	316,073,346
1605	Other investment interest	925	1,250,000	2,600,000	735,000	1,600,000
1610	Interest on loans	5,475,074	6,921,579	42,472,890	1,523,228	669,105
1612	(25) Interest - federal	200	273	-	-	-
1614	Interest on receivables	7,147	3,452	4,528	4,288	19,891
1616	Interest on settlements	21,481	1,024,467	505	4,553	1,596
1618	Other interest	15,807	13,071	6,124	25,572	38,930
1621	(C) Penalties - Fund 881	161	416	203	99	29
1621	(F) Penalties - Fund 606	-	-	-	45,039	165,285
1621	Penalties	11,519,171	10,976,306	11,008,947	13,973,552	8,402,256
1622	Penalties - control	-	-	20,106	-	-
1624	(A) Settlements - Fund 657	-	-	3,459	-	-
1624	(C) Settlements - Fund 880	-	-	-	-	42
1624	Settlements <sup>1</sup>	13,216,473	6,200,832	27,544,074	10,046,920	150,750,979
1626	Court awards	15,085,967	21,798,763	493,040,550	6,825,291	8,226,084
1628	Insufficient funds charges	2,495	2,946	1,840	2,693	5,348
1629	Insufficient funds charges - Control	-	-	100	-	-
1634	Estates	550	564	3,646	5,633	37
1636	(A) Unclaimed properties - state - Fund 682	-	-	-	-	690

## Appendix A

Review of Article X, Sections 16 Through 24,  
 Constitution of Missouri  
 Schedule of Total State Revenue

Revenue Source		Year Ended June 30,				
Code	SAM II Revenues	2019	2020	2021	2022	2023
1636	Unclaimed properties	97,610,441	85,468,078	99,282,273	115,142,505	132,352,225
1700	(5) Salary refunds - federal	247,439	226,248	253,899	210,425	310,265
1701	(5) Salary refunds - state	12,215	3,245	69,210	7,450	3,061
1702	(5) Salary refunds - local/other	442	675	15	31	158
1703	(5) General relief pension refunds	15	2,559	700	-	-
1704	(5) Blind pension refunds	13,541	18,871	12,225	4,959	9,900
1706	(5) Dependent children pension refunds	219,800	187,950	142,182	167,458	172,791
1715	(5) Day care refunds	190,391	178,095	116,638	56,080	63,951
1717	(5) Medicare - Medicaid refunds	782,649,205	793,013,286	823,648,251	974,049,512	1,144,846,707
1719	(5) Cost in criminal cases refunds	828,984	630,278	277,619	295,632	387,782
1721	(5) Vendor refunds - federal	2,494,719	1,155,291	1,805,763	1,534,031	3,036,383
1722	(5) Vendor refunds - state	1,001,934	7,016,701	1,994,037	2,507,647	2,126,208
1722	(A) Vendor refunds - state - Fund 682	2,905	8,618	2,364	-	94
1723	(5) Vendor refunds - local/other	511,124	1,067,901	1,785,324	1,745,223	1,242,206
1724	(5) Political subdivision refunds	-	-	70,012	-	-
1725	(5) Excess court payment refunds	5,238	21,982	-	716	-
1727	(5) School refunds	3,560,474	6,851,013	4,406,475	5,606,680	4,829,889
1728	(5) Scholarship refunds	1,113,541	1,093,242	1,091,078	1,856,316	1,365,615
1731	(5) Audit findings - local/other	120,662	3,287	104,965	-	76,249
1732	(5) Utility refunds	203,928	186,432	110,032	461,517	555,254
1733	(5) Fuel tax refunds	22,557	158,062	61,376	989	187,069
1735	(5) Tax increment financing (TIF) refund	-	-	-	-	890,755
1737	(5) Other refunds	2,486,360	2,756,766	2,849,991	6,721,538	3,471,598
1806	(18) Recovery costs <sup>1</sup>	151,805,702	145,520,688	154,110,560	154,723,921	16,304,052
1806	(A) Recovery costs - Fund 682	-	-	6,390	-	-
1806	(A) Recovery costs - Fund 657	-	-	94	-	-
1808	Deposit of surplus property funds	-	-	-	366	-
1811	(21) Local match	31,544,265	37,751,526	42,091,015	46,251,050	47,860,504
1812	(19) Cost reimbursements - federal	2,162,777	1,287,470	1,104,350	1,254,137	726,714
1812	(A) Cost reimbursements - federal - Fund 657	-	-	2,234	-	-
1813	(A) Cost reimbursements - state (included) - Fund 682	-	-	-	-	960
1813	(19) Cost reimbursements - state	12,710,970	41,100,382	10,516,181	11,492,104	32,619,146
1813	Cost reimbursements - state (included)	16,987,024	13,850,982	17,947,130	16,875,134	18,774,509
1814	(19) Cost reimbursements - local/other	140,539,292	217,396,998	202,935,423	181,636,070	178,021,288
1814	(B) Cost reimbursements - local/other - Fund 905	6,644,373	6,160,944	200,309	-	-
1816	Bond account	694,404	116,729	(109,486)	312,783	(104,359)
1818	(17) Employee expense reimbursement - federal	3,136	1,321	-	-	1,189
1819	(17) Employee expense reimbursement - state	13,711	2,598	594	134	611
1820	(17) Employee expense reimbursement - local/other	-	-	-	-	261
1821	(17) Employee personal expense reimbursement	44,356	33,552	19,539	69,717	34,166
1822	(10) Outlawed checks	9,398,263	9,955,197	20,856,430	21,171,130	25,128,359
1822	(B) Outlawed checks - Fund 905	19,708	28,733	14,489	-	77,151
1824	(20) Canceled checks	3,028,906	5,462,855	19,964,623	33,832,910	8,531,266
1824	(B) Canceled checks - Fund 905	2,362	2,195	598	-	3,329
1826	(9) Redeposit of investments principal	-	1,163,000	-	-	-
1828	(11) Redeposit of loan principal	105,666,580	105,774,350	104,841,201	114,456,397	125,642,398
1830	Telephone commissions	1,677,196	1,727,512	1,779,361	1,832,717	1,883,003
1832	Commission on sales	4,362	935,297	1,009,906	1,136,824	1,173,656
1834	(23) Rebates - WIC	66,017,708	91,390,292	60,338,593	29,788,958	33,995,306
1834	Rebates	1,875,110	1,889,674	1,903,712	2,211,380	2,169,094
1834	(A) Rebates - Fund 682	6,395	6,511	3,127	5,567	9,097
1834	(C) Rebates - Fund 880	87	120	87	89	115
1838	Loan defaults	322,182	956,907	289,137	172,960	156,887
1840	(15) Loan proceeds	-	-	-	-	24,395,890
1842	(11) Loan repayment	331,880	291,776	352,848	11,547,210	331,952
1842	(C) Loan repayment - Fund 880	-	359,678	-	-	-
1842	(C) Loan repayment - Fund 881	53,860,767	47,715,398	17,333,379	-	683,233
1843	(11) Loans receivable contra account	5,976,882	5,767,258	5,692,682	13,082,619	15,934,134
1844	Insurance proceeds	-	172,088	46,345	25,894	32,292
1844	(A) Insurance proceeds - Fund 682	-	-	4,300	4,228	-
1846	Capital credits/dividends	134,572	137,225	150,201	161,377	154,107
1848	Recycling receipts	135,655	86,155	130,506	277,496	167,727
1850	Forfeitures	1,355,045	1,131,840	1,106,794	2,133,541	2,049,167
1852	Overpayments	772,732	325,512	331,850	233,937	6,950,303

Appendix A

Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Schedule of Total State Revenue

Revenue Source		Year Ended June 30,				
Code	SAM II Revenues	2019	2020	2021	2022	2023
1856	(1) Other miscellaneous receipts - federal	5,763,802	4,519,919	6,609,148	5,813,685	4,421,461
1858	(A) Other miscellaneous receipts - state - Fund 682	3,638	587	274	1,978	150
1858	(B) Other miscellaneous receipts - state - Fund 905	6,475,011	8,337,414	14,511,647	14,545,415	14,023,642
1858	Other miscellaneous receipts - state	9,679,740	11,224,781	3,355,828	2,847,650	3,450,427
1860	(A) Other miscellaneous receipts - local/other - Fund 682	1,985,789	6,051,060	9,299,573	9,217,555	7,089,463
1860	(C) Other miscellaneous receipts - local/other - Fund 880	-	-	-	-	2,303
1860	Other miscellaneous receipts - local/other	8,150,544	4,202,996	10,140,446	7,405,438	8,164,803
1862	Fees for copying public records	311,020	287,750	294,965	315,861	392,929
1866	Federal share of grantee sales	123,333	126,002	197,323	82,118	298,751
1868	Receivable overpayment - federal	-	3,087	-	-	-
1870	Receivable overpayment - state	-	406	9	1	155
6001	(6) Supply sales	385,028	380,063	223,438	244,519	100,904
6002	(6) Open records fees	9,833	29,888	17,033	3,757	28
6003	(6) Fleet services operations/maintenance	1,845,034	1,630,001	1,342,387	1,349,068	1,810,782
6005	(6) Fleet services replacement	1,584,587	1,249,899	736,213	820,714	2,217,827
6006	(6) Criminal records check fees	247,727	185,840	149,328	247,103	253,435
6007	(6) Mail/freight services	9,789,843	10,798,189	10,204,399	10,492,151	9,962,564
6009	(6) Telephone billing	38,077,517	40,025,368	41,872,421	38,556,391	35,219,487
6011	(6) Printing service	5,156,289	4,711,820	3,773,457	4,178,058	5,285,550
6013	(A) IAB Reimbursement/recovery cost - Fund 682	-	-	1,481	-	-
6013	(6) Reimbursement/recovery cost	26,651,528	28,451,985	31,412,198	32,423,594	29,980,374
6015	(6) Leased facility	64,424,904	60,956,253	61,473,427	65,059,761	76,619,586
6017	(6) Sale of material, supplies, and services	588,218	646,191	496,592	584,674	616,410
6019	(6) Training	668,357	599,034	66,778	87,912	97,016
6021	(6) Computer services	37,043,025	37,691,418	40,835,010	41,297,364	43,029,288
6023	(6) Administration services	537,658	867,176	494,573	612,783	583,310
6025	(6) Flight operations services	282,306	273,466	204,018	374,925	307,605
6027	(6) Sale of manufactured products	22,131,780	20,375,048	15,210,421	15,765,394	21,061,368
6029	(6) Interagency receipts	34,030,155	31,060,817	35,564,890	32,039,560	44,986,342
6030	(6) Sampling &/or analysis	875,291	826,231	833,125	1,129,239	844,856
6031	(14) Redeposit of state funds	142,657	138,562	243,774	253,195	118,045
6032	(6) Deposit of unclaimed property	-	-	-	100	-
6033	(6) Permits	37,238	52,500	45,277	51,120	55,586
6034	(6) Registration fees	139,050	67,890	96,807	119,245	162,128
6035	(6) Taxes	8,188,913	8,202,365	8,004,451	7,438,121	6,582,817
6036	(6) Transcript fees	12,884	22,959	9,015	9,291	28,072
	Total Revenues	28,560,833,266	31,217,735,295	34,300,730,388	40,708,883,341	42,614,088,249
Fund Exclusions (See Appendix B for additional details):						
(A)	Lottery Funds - Fund 657 and 682	577,518,427	525,887,363	647,557,637	618,709,156	649,433,355
(B)	Alternative Care Trust Fund - Fund 905	13,213,445	14,590,048	14,748,614	14,562,809	14,198,280
(C)	Student Loan Funds - Funds 880 and 881	108,085,981	72,427,702	20,825,909	100,325	14,176,143
(D)	Pansy Johnson-Travis Memorial State Gardens Trust Fund - Fund 963	18,227	16,679	7,106	6,591	21,898
(E)	Division of Youth Services Child Benefits Fund - Fund 727	13,618	3	-	-	2
(F)	Veterans' Heath and Care Fund - Fund 606	3,978,496	21,530,724	13,970,812	25,961,056	26,155,980
Revenue Source Exclusions (See Appendix B for additional details):						
(1)	Federal funds	11,388,424,592	14,665,289,758	14,554,828,280	19,536,762,089	19,763,238,190
(2)	Proposition C sales and use tax/interest	951,079,311	968,279,377	1,049,623,160	1,168,776,565	1,259,586,673
(3)	Proposition A gas tax and license fee increases	171,609,379	167,296,817	168,604,482	175,076,680	171,312,079
(4)	Bond sales	35,003,859	201,000,000	-	160,287,560	500,000,000
(5)	Refunds	795,682,569	814,571,885	838,799,688	995,226,204	1,163,575,841
(6)	Interagency sales and receipts	252,707,165	249,104,402	253,065,260	252,884,844	279,805,335
(7)	Soil and water sales and use tax/interest	48,787,855	49,558,126	53,606,005	59,475,394	64,682,229
(8)	Parks sales and use tax/interest	48,613,792	49,456,185	53,585,169	59,458,693	64,581,603
(9)	Redeposit of investment principal	-	1,163,000	-	-	-
(10)	Outlawed checks	9,398,263	9,955,197	20,856,430	21,171,130	25,128,359
(11)	Redeposit of loan principal	111,975,342	111,833,384	110,886,731	139,086,226	141,908,484
(12)	Bingo	1,544,378	1,397,534	902,629	1,371,549	1,452,755
(13)	Riverboat gambling	365,714,911	287,100,693	354,065,330	389,939,251	393,096,822
(14)	Redeposit of state funds	142,657	138,562	243,774	253,195	118,045
(15)	Loan proceeds	-	-	-	-	24,395,890
(16)	Conservation sales and use tax/interest	121,928,549	123,948,613	134,070,469	148,761,676	162,042,707
(17)	State employee expense reimbursement	61,203	37,471	20,133	69,851	36,227
(18)	Recovery costs <sup>1</sup>	151,805,702	145,520,688	154,110,560	154,723,921	16,304,052
(19)	Cost reimbursements	155,413,039	259,784,850	214,555,955	194,382,311	211,367,148
(20)	Canceled checks	3,028,906	5,462,855	19,964,623	33,832,910	8,531,266
(21)	Local match	31,544,265	37,751,526	42,091,015	46,251,050	47,860,504

# Appendix A

Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Schedule of Total State Revenue

Revenue Source		Year Ended June 30,				
Code	SAM II Revenues	2019	2020	2021	2022	2023
(22)	Proceeds of surplus property sales - Fund 710	2,160,442	1,679,375	2,227,537	2,861,776	2,227,383
(23)	DHSS program rebates	66,017,708	91,390,292	60,338,593	29,788,958	33,995,306
(24)	Amendment 3 revenue derived from highway users	568,526,419	568,456,377	509,210,133	643,820,612	719,137,298
(25)	Interest - federal	200	273	-	-	-
(26)	Suspense holding	40,014	(290,022)	152,212,397	(2,488,697)	(175,327)
(27)	Recreational marijuana fee	-	-	-	-	17,338,766
(28)	Recreational marijuana tax	-	-	-	-	4,862,658
(29)	Other debt proceeds	-	-	-	-	867
Other Exclusions and Limits:						
	CMIA interest payment to the federal government	494,665	885,764	442,007	319,720	323,428
	Agency remitted sales tax	236,987	193,446	131,791	235,134	227,853
	Abandoned funds claim payments	43,372,088	38,218,447	44,603,811	46,412,390	52,471,927
	Circuit courts escrow	2,241,863	2,391,089	24,093	2,918,144	3,425,989
	Debt offset escrow	12,588,483	17,766,076	15,732,099	17,309,869	19,832,706
	Coding errors <sup>1</sup>	-	-	-	-	93,965,615
	Total exclusions	16,042,972,800	19,503,794,559	19,505,912,232	24,938,308,942	25,950,644,336
	Total revenues after exclusions	12,517,860,466	11,713,940,736	14,794,818,156	15,770,574,399	16,663,443,913
	Less SAM II expenditure refunds (Appendix C)	(1,391,943,779)	(1,313,261,786)	(1,536,579,798)	(1,384,822,732)	(1,649,011,931)
	Add refundable tax credits:					
	Missouri Works	-	38,753,019	15,611,763	34,844,512	30,662,653
	BUILD	7,893,969	9,686,302	-	14,631,418	3,468,010
	Missouri Quality Jobs	23,535,191	7,814,728	3,919,781	1,444,093	3,417,545
	New Enhanced Enterprise Zone	2,599,274	1,563,307	-	-	545,849
	Self-employed Health Insurance	1,748,506	3,193,355	2,579,205	2,144,118	613,597
	Public Safety Officer Surviving Spouse, Residential Dwelling Accessibility, Sporting Event Credit, and Business Facility Credit	20,331,791	1,850,763	1,938,624	1,542,700	1,198,188
	Total State Revenue	\$ 11,182,025,418	10,463,540,424	13,282,287,731	14,440,358,508	15,054,337,824

Revenue amounts excluded from SAM II revenue amounts to arrive at Total State Revenue are discussed at Appendix B.

Source: This appendix was prepared using revenue data obtained from the Statewide Advantage for Missouri (SAM II) system.

<sup>1</sup> In fiscal year 2023, \$93,965,615 of \$94,295,438 received from tobacco companies under the Tobacco Master Settlement Agreement were coded in error to revenue source code 1624 - settlements rather than revenue source code 1806 - recovery costs. See Appendix B for further details.



---

# Review of Article X, Sections 16 Through 24, Constitution of Missouri

## Appendix B - Total State Revenue Exclusions

---

### TSR Exclusions

Various revenue amounts are excluded from Statewide Accounting System for Missouri (SAM II) revenue amounts to arrive at Total State Revenue (TSR), as shown on Appendix A. These exclusions, which include certain funds, certain revenue types, and other exclusions and limits, are discussed below.

### Excluded Funds

From the revenue amounts obtained from SAM II, certain funds are entirely excluded to arrive at TSR, as defined in Article X, Section 17(1), Missouri Constitution, as follows:

#### (A) Lottery Funds

In November 1984, the voters approved Article III, Section 39(b), Missouri Constitution, which authorized the creation of the Missouri State Lottery. This provision states that revenues produced from the conduct of a state lottery shall not be a part of TSR. Since the voters approved the state lottery, all revenue and expenditure refunds related to the state lottery are excluded. Beginning in fiscal year 2017, lottery proceeds are deposited in the State Lottery Fund. In prior fiscal years, they were deposited in the Lottery Enterprise Fund.

#### (B) Alternative Care Trust Fund

The Alternative Care Trust Fund was established in 1989 under Section 210.560, RSMo. The Department of Social Services uses this fund to account for funds held in trust for the benefit of children who have been placed in the legal custody of the state. The Department of Corrections, Department of Mental Health, and the Missouri Veterans Commission hold funds in trust for inmates and patients. Funds held in trust are not state funds since the funds remain the property of the individual. Since the Alternative Care Trust Fund does not account for state funds, it is excluded.

#### (C) Student Loan Funds

Federal legislation passed in 1997 made changes in the accounting required for federal education loans. Starting in federal fiscal year 1998, the federal government considers all monies in these funds as property of the federal government or guaranty agency. As a result, the state excludes the two student loan funds held in trust.

#### (D) Pansy Johnson-Travis Memorial State Gardens Trust Fund

The state received an endowment in 1987 for the purpose of establishing a memorial state garden. The state is to invest the endowment for 100 years before using the funds to establish the memorial garden. Since the funds cannot be appropriated until 2087, the revenue is excluded from TSR.

#### (E) Division of Youth Services Child Benefits Fund

The Division of Youth Services (DYS) Child Benefits Fund was administratively created to account for payments from the Social Security Administration held in trust for the benefit of youth in the DYS custody. Funds held in trust are not deemed to be state funds, and are therefore excluded. This fund was added as an excluded fund in fiscal year 2016. In prior years, most of the fund revenues were excluded as federal funds.



Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Appendix B - Total State Revenue Exclusions

- |                                    |   |
|------------------------------------|---|
| (F) Veterans' Health and Care Fund | In November 2018, the voters approved Article XIV, Section 1.4, Missouri Constitution, which authorized the creation of the Missouri Veterans' Health and Care Fund. The fund is used to account for various taxes and fees also authorized by that section for the regulation of medical marijuana licensing and distribution. Since voters directly approved these taxes and fees, the fund is excluded from TSR. |
|------------------------------------|---|

Excluded Revenues

From the revenue amounts obtained from SAM II, certain types of revenues are excluded to arrive at TSR, as defined in Article X, Section 17(1), Missouri Constitution, as follows:

- |   |   |
|---|---|
| (1) Federal Funds   | Article X, Section 17, Missouri Constitution, specifically excludes federal funds.  |
| (2) Proposition C Sales and Use Tax/Interest  | In November 1982, the voters approved Proposition C, which increased the state sales and use tax by 1 percent. Since Proposition C received direct voter approval as provided in Article X, Section 16, Missouri Constitution, the proceeds from the additional 1 percent sales and use tax, including any interest earned on the investment of such taxes, are excluded.                               |
| (3) Proposition A Gas Tax and License Fee Increases                                       | In April 1987, the voters approved Proposition A, which increased the motor fuel tax by 4 cents per gallon and increased the annual registration fee for certain motor vehicles, effective July 1, 1987. Since the increase in tax and fees received direct voter approval, these revenues are excluded. Also, see item (24).   |
| (4) Bond Sales  | Attorney General Opinion 22-1982 concluded that proceeds of the state's general obligation bonds were not to be included in TSR.  |
| (5) Refunds   | Refunds received due to the overpayment of obligations by the state, as identified by certain revenue source codes, are excluded. Refunds also include cost recoveries and prescription drug rebates received through the Medicaid and Children's Health Insurance programs.  |
| (6) Interagency Sales and Receipts  | Since interagency transactions do not generate additional revenue for the state as a whole, interagency sales and receipts, as identified by certain revenue source codes, are excluded.  |
| (7) Soil and Water Sales and Use Tax/Interest and<br>(8) Parks Sales and Use Tax/Interest | In August 1984, the voters approved a one-tenth of 1 percent sales tax for soil and water conservation and state parks. Article IV, Section 47(c), Missouri Constitution, states that the additional revenue provided by the tax shall not be part of TSR. Since the voters approved the sales tax, the sales tax and any interest earned on the investment of the balance in these funds are excluded. |
| (9) Redeposit of Investment Principal   | The redeposit of investment principal is excluded.  |



Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Appendix B - Total State Revenue Exclusions

(10) Outlawed Checks	Outlawed checks (issued checks not cashed by the payee within the time allowed) are redeposited in the state treasury and are excluded.
(11) Redeposit of Loan Principal	Redeposits of loan principal are excluded.
(12) Bingo Tax	<p>The August 1992 amendment to Article III, Section 39(d), Missouri Constitution, related to gaming activities also applies to bingo games, in that all state revenues derived from the conduct of gaming activities shall be appropriated beginning July 1, 1993, solely for public education and shall not be included in TSR. Section 313.007, RSMo, requires the bingo tax to be deposited in the Bingo Proceeds for Education Fund. The bingo tax, certain fees, and the interest earned on the investment of the fund are excluded from TSR.</p>
(13) Riverboat Gambling and Other Gaming Proceeds	<p>In August 1992, voters approved an amendment to Article III, Section 39(d), Missouri Constitution, that requires all state gaming revenues be appropriated for public education and excludes these revenues from TSR.</p> <p>In 1993, the state enacted Senate Bills 10 and 11. This comprehensive gaming legislation established riverboat gaming in the state. The legislation repealed House Bill (HB) 149 related to riverboat gaming, which had been enacted by voters as Proposition A in November 1992.</p> <p>Under Senate Bills 10 and 11, the state imposed a 20 percent tax on adjusted gross receipts from gambling games. In November 2008, the voters approved increasing the tax to 21 percent. The state treats 90 percent of this revenue as state gaming revenues under Article III, Section 39(d), Missouri Constitution, and earmarks the revenues to the Gaming Proceeds for Education Fund. The remaining 10 percent of this revenue is allocated to the home dock city or county. Under Article III, Section 39(d), Missouri Constitution, the 90 percent portion of the adjusted gross receipts tax is exempted from TSR. The remaining 10 percent portion of the adjusted gross receipts tax is also excluded from TSR because these funds are distributed by the Department of Revenue without deposit in the state treasury and without appropriation.</p> <p>Under Senate Bills 10 and 11, the legislature also established a Gaming Commission Fund in the state treasury and authorized gaming commission license fees, penalties, administrative fees, reimbursements, and admission fees to be deposited in this fund and expended pursuant to state appropriation for various purposes.</p> <p>On November 24, 1998, the Missouri Court of Appeals, Western District, entered its final decision in <i>Kelly v. Hanson</i>, 984 S.W. 2d 540 (Mo. App. W.D. 1998). The Missouri Court of Appeals, Western District, held that revenue from the \$1 portion of the state-imposed \$2 admission fee payable to the state is excluded from TSR, while the revenue from the payments to the</p>



Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Appendix B - Total State Revenue Exclusions

state to recoup public safety and regulatory enforcement costs is included in TSR. The remaining \$1 portion of the \$2 admission fee is also excluded from TSR because these funds are distributed by the Department of Revenue without deposit in the state treasury and without appropriation.

In 2016, the state enacted HB 1941 that requires licensed fantasy sports contest operators to pay an annual operation fee equal to 11.5 percent of the operator's net revenue from the previous calendar year. These revenues are deposited in the Gaming Proceeds for Education Fund. Section 313.822, RSMo, provides all monies deposited in the Gaming Proceeds for Education Fund are to be treated as proceeds of river boat gambling. Under Article III, Section 39(d), Missouri Constitution, these annual operation fees are excluded from TSR.

(14) Redeposit of State Funds

The redeposit of state funds for which a state expenditure was originally incurred, such as from closing a petty cash fund and returning the funds to the state treasury, is excluded.

(15) Loan Proceeds

The state periodically receives loans or advancements from the federal government, local governments, or private sources, to finance the acceleration of state projects. Since the loans must be repaid in the future, they are excluded.

(16) Conservation Sales and Use  
Tax/Interest

In *Conservation Federation of Missouri v. Richard Hanson*, 994 S.W. 2d 27 (Mo. Banc. 1999), the Supreme Court held that the revenue derived from the one-eighth of 1 percent conservation sales tax, and any interest earned on the investment of these funds, are excluded.

(17) State Employee Expense  
Reimbursement

The state receives reimbursement from private individuals, firms, partnerships, corporations, etc., for state employee expenses incurred in providing testimony in a court of law, for which the employee has already been reimbursed by a state expense account. These reimbursements are excluded.

(18) Recovery Costs

Monies received from others for costs incurred by the state or to be incurred by the state are excluded. Monies received from tobacco companies under the Tobacco Master Settlement Agreement are included in the recovery costs exclusion. See Tobacco Master Settlement Agreement Proceeds section. Also, see item (19).

(19) Cost Reimbursements

Monies received from other governments for reimbursements of costs incurred by the state are excluded.

Regarding items (18) and (19), the state has excluded from TSR receipts for cost reimbursements since fiscal year 1982 and receipts for recovery costs since fiscal year 1988. Although the constitution does not specifically



Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Appendix B - Total State Revenue Exclusions

mention cost reimbursements and recovery costs and they have not been the subject of a court decision, we have agreed with such exclusions because from an accounting standpoint, they would not be considered revenue.

(20) Canceled Checks

Receipts derived from the redeposit of state checks that have been canceled are excluded.

(21) Local Match

Local governments provided funds to the state to use as a local match to qualify for federal or state funding. Since these funds are not state funds, they are excluded.

(22) Proceeds of Surplus Property  
Sales

The proceeds from some sales of surplus property are excluded. Although the constitution does not specifically mention proceeds of surplus property sales and they have not been the subject of a court decision, we have agreed with such exclusions because from an accounting standpoint, they would not be considered revenue.

(23) DHSS Program Rebates

The Department of Health and Senior Services (DHSS) receives rebates through various federal programs, including the Special Supplemental Nutrition Program for Women, Infants, and Children and the HIV Care Formula Grants. These rebates are related to purchases made with federal funds and are therefore excluded.

(24) Amendment 3 Revenue  
Derived From Highway  
Users

In November 2004, the voters approved an amendment to Article IV, Sections 29 and 30(a) through 30(c) and added Section 30(d), Missouri Constitution, effective July 1, 2005.

Section 30(a)(4) provides for the apportionment and distribution of net proceeds of motor fuel tax. This section further provides that, "The net proceeds of fuel taxes apportioned, distributed and deposited under this section to the state road fund, counties, cities, towns and villages shall not be included within the definition of 'total state revenues'. . . ."

Section 30(b) provides for the use and distribution of revenue derived from highway users as an incident to their use or right to use the highways of the state (including all state license fees and taxes on motor vehicles, trailers and motor vehicle fuels and excepting sales tax on motor vehicles and trailers which are not distributed to the state road fund). This section further provides that, "The moneys apportioned or distributed under this section to the state road fund, the state transportation fund, the state road bond fund, counties, cities, towns or villages shall not be included within the definition of 'total state revenues'. . . ."

As a result, motor vehicle sales tax and special fuel non-gas tax, and fees from motor vehicle licenses or permits, interstate transportation licenses or permits, driver's licenses or permits, overdimension/overweight permits, other



Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Appendix B - Total State Revenue Exclusions

	licenses and permits, and non-motor fuel decals credited to the State Road Fund, State Road Bond Fund, and/or State Transportation Fund are excluded from TSR.
	The increase in interstate transportation license or permits for certain motor vehicles excluded under this section were previously excluded and, as a result, have no impact on TSR. (See item (3))
	Sections 29, 30(c), and 30(d) have no Hancock implications.
(25) Interest - Federal	Interest assessed and received on advances made to the state by the federal government. Since the interest is due to the federal government, it is excluded from TSR.
(26) Suspense Holding	The collection of unidentified funds for both state and non-state entities. Since these monies have not been identified, they are excluded from TSR.
(27) Recreational Marijuana Tax and (28) Recreational Marijuana Fee	In November 2022, the voters approved an amendment to Article XIV, Section 2. The amendment, which was effective December 8, 2022, includes a 6 percent sales tax on the retail price of marijuana to benefit various programs and various licensing fees. Since the sales tax and licensing fees received direct voter approval, the sales tax and any interest earned on the investment of the balance in these funds are excluded from TSR.
(29) Other Debt Proceeds	Receipts from the issuance of other debt, such as notes. Since the debt must be repaid in the future, these receipts are excluded from TSR.
Other Exclusions and Limits	Other exclusions and limits have been considered to arrive at TSR, as follows:
Cash Management Improvement Act (CMIA)	The state has to enter into an agreement with the federal government that governs the timing of when the state can obtain federal grant monies. If the state holds federal funds longer than needed, the state has to reimburse the federal government for interest earnings. Since the interest was earned on federal funds and has to be returned to the federal government, it is excluded from TSR.
Agency Remitted Sales Tax	Some state agencies sell goods or services to the public and collect sales tax. To avoid counting the same receipts in TSR twice, the sales tax remitted by state agencies to the Department of Revenue is excluded from TSR.
Abandoned Funds Claim Payments	Under Section 447.543, RSMo, the state receives abandoned funds from various sources (banks, businesses, insurance companies, etc.). These funds are placed in the state Abandoned Fund Account. The rightful owner may receive these funds if properly claimed. The state includes the receipts in TSR. Starting in fiscal year 1998, the state excludes from TSR amounts paid to the rightful owner.



Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Appendix B - Total State Revenue Exclusions

Circuit Courts Escrow and Debt  
Offset Escrow

Under Section 488.5028, RSMo, the Department of Revenue and State Lottery Commission make setoffs of income tax refunds and lottery prize payouts, respectively, for amounts owed to circuit courts. Similarly, under Section 143.784, RSMo, the Department of Revenue makes setoffs of income tax refunds for amounts due to state agencies. Amounts setoff under both provisions are placed in escrow accounts until any review hearings are held and the matter is resolved. As a result, this revenue is not included in TSR.

Expenditure Refunds

Under Article X, Section 17(1), Missouri Constitution, TSR shall exclude the amount of any credits based on actual tax liabilities. Refunds disbursed due to the excess collection by the state of liabilities owed the state, largely tax refunds, as identified by certain expenditure object codes are excluded. The method used to determine expenditure refunds is not specified in the amendment. Although the OA-BP initially used the appropriation basis to determine expenditures refunds, during fiscal year 1984, the OA-BP changed to the cash basis. In *Kelly v. Hanson*, 959 S.W.2d 107 (Mo. Banc 1997), the Supreme Court held that a cash basis of accounting should be used to determine compliance with the Hancock Amendment. A schedule of expenditure refunds is included at Appendix C.

Federal Reimbursement  
Allowance and Nursing Facility  
Reimbursement Allowance

The majority of the Federal Reimbursement Allowance and the Nursing Facility Reimbursement Allowance tax imposed by the state to pay the state's share of the costs of the Medicaid program is collected by an offset against Medicaid claims, and is not directly deposited in the state treasury. As a result, this revenue is not included in TSR. This exclusion is pursuant to the Missouri Supreme Court's decision in *Kelly v. Hanson*, 984 S.W. 2d 540 (Mo. App. W.D. 1998). A small portion of the tax is not collected by an offset and is deposited in the state treasury and is, therefore, included in TSR.

Tobacco Master Settlement  
Agreement Proceeds

The OA-BP excluded \$94,295,438 received from tobacco companies during fiscal year 2023. The Master Settlement Agreement was entered into effective November 23, 1998, between the major cigarette manufacturers and the states' Attorneys General. Missouri received its first payments under the settlement agreement during fiscal year 2001 and future payments from tobacco companies extend in perpetuity. The payment received in 2001 included amounts under the settlement agreement for 1998, 2000, and 2001. The settlement agreement did not require a payment for 1999. Payments for fiscal years 2001 through 2023 were as follows:



Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Appendix B - Total State Revenue Exclusions

Fiscal Year	Amount
2001	\$ 338,230,653
2002	172,679,543
2003	166,895,179
2004	142,829,966
2005	144,964,644
2006	133,078,222
2007	139,292,616
2008	153,277,453
2009	168,066,958
2010	140,318,927
2011	132,631,552
2012	135,246,224
2013	135,166,246
2014	66,085,418
2015	132,261,643
2016	123,645,603
2017	191,261,135
2018	138,311,530
2019	134,225,943
2020	129,544,993
2021	138,571,552
2022	139,365,296
2023	94,295,438

The amounts received in fiscal years 2001 through 2022 were coded in the state's accounting system to revenue source code 1806 - recovery costs, which is excluded from TSR. Recovery costs are defined under revenue source code 1806 as, "*all money recovered from others for costs incurred by the state or to be incurred by the state.*" In fiscal year 2023, \$329,223 was coded correctly to revenue source code 1806; however, \$93,965,615 was coded in error to revenue source code 1624 - settlements. The OA-BP has concluded these receipts should be excluded from TSR because the amounts represent a recovery of health care costs previously incurred or to be incurred by the state attributable to smoking.

Public information was not readily available to determine if the amounts recovered from the tobacco companies under the master settlement agreement were more or less than the health care costs incurred. For our fiscal year 2001 report, we reviewed three extensive research projects conducted by experts. We limited our analysis to Medicaid costs incurred in fiscal years 1998 through 2001. We did not consider Medicaid costs prior to fiscal year 1998. In addition, we did not consider other costs incurred by the state, such as employee health care costs attributable to smoking. These research projects showed that Medicaid costs attributable to smoking were higher than the amount the state received from the tobacco companies under the settlement





Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Appendix B - Total State Revenue Exclusions

---

agreement. As a result, in our 2001 report we concluded it was proper for the OA-BP to exclude the amounts received from the tobacco companies as a recovery cost.

A study, "Tobacco Damages to the State of Missouri" by Glenn W. Harrison, was commissioned by the Missouri Attorney General's Office for use in a lawsuit against tobacco companies filed May 12, 1997. This lawsuit was dropped because Missouri joined a consortium of states in December 1998, in the Master Settlement Agreement with the tobacco companies. As a result, the Harrison study was not fully completed. However, the draft report provided an estimate of Medicaid costs attributable to smoking for 1970 through 2007 and an estimate of state employee health care costs attributable to smoking for 1970 through 1997. This study estimates that state costs attributable to smoking were higher than the amount the state received. OA officials could not locate any current studies, but they believe continued exclusion is reasonable.

Appendix C

Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Schedule of Expenditure Refunds

Object Code	SAM II Expenditure Refunds	Year Ended June 30,				
		2019	2020	2021	2022	2023
3200	Bond refunds	\$ 16,837,636	1,016,512	339,768	180,011	3,214,839
3206	Deposit and escrow refunds	29,773	47,537	18,337	19,418	54,299
3213	Tax credit debt offset	69,122	12,602	96,145	141,380	194,453
3215	Debt offset refunds	4,503,978	4,782,452	59,168	2,165,600	38,361
3218	Motor vehicle license fee refunds	422,322	533,014	585,404	560,099	839,313
3221	Driver's license fee refunds	48,911	35,107	40,641	37,158	39,341
3227	License and permit fee refunds	1,011,037	1,004,134	1,093,446	1,155,001	1,192,042
3230	Registration fee refunds	4,876	5,026	917	67	20
3233	Regulatory fee refunds	42,896	31,877	17,264	15,136	22,967
3236	Inspection fee refunds	57,762	53,231	50,107	63,593	46,959
3239	Miscellaneous fee refunds	369,017	295,908	826,089	363,536	340,392
3242	Sales refunds	6,109	3,344	4,677	4,358	4,821
3245	Lease and rentals refunds	2,358	12,206	9,811	3,815	1,270
3248	Medical services refunds	10,248,013	11,608,121	11,643,031	10,384,612	9,323,010
3254	Federal refunds	523,553	419,387	3,895,939	567,699	826,189
3257	Penalty and court award refunds	201	11	55	1,436	27
3260	Interagency billing refunds	-	(13)	-	-	7,300
3261	Receivable overpayment refunds	290,277	420,895	320,383	334,323	285,593
3267	Deferred revenue refunds	1,917,960	2,977,685	1,283,565	3,254,499	3,168,271
3268	Liability account refunds	1,735	-	-	-	-
3269	Other refunds	1,542,918	2,363,226	3,638,185	1,093,874	3,816,223
3281	County foreign insurance tax refunds	33,713,018	25,300,398	66,804,142	28,667,957	22,860,454
3287	Worker's compensation insurance tax refunds	250,912	410,982	142,460	21,810	15,496
3290	Worker's compensation 2nd injury insurance tax refunds	10,005	-	-	-	-
3291	Surplus lines insurance tax refund	54,246	44,997	90,228	23,069	25,510
3293	Cigarette tax refunds	15,941	21,004	27,800	23,440	99
3296	Tobacco products tax refunds	-	156	-	-	188
3299	Aviation fuel tax refunds	3,735	1,036	3,638	2,832	2,449
3302	Local Use Tax Refunds	145,000	41,145	-	-	13,937
3305	Special fuel (non-gas) tax refunds	16,476,400	18,925,543	19,343,037	20,974,241	25,002,393
3308	Fuel tax refunds	11,823,784	11,243,402	13,543,056	9,333,091	10,375,541
3317	General sales and use tax refunds	39,412,110	28,231,179	71,578,135	54,819,928	63,797,701
3326	Motor vehicle sales tax refunds	7,102,520	6,562,565	7,350,520	9,315,288	9,874,462
3329	Motor vehicle use tax refunds	2,151	42	63	258	380
3335	Boat tax refunds	3,220	2,296	3,409	1,459	653
3338	Individual tax refunds	983,316,541	968,408,708	1,127,470,528	961,471,287	1,243,028,875
3341	Senior citizens tax refunds	83,217,656	88,708,537	87,279,419	81,211,385	76,149,913
3344	Corporation tax refunds	178,463,586	139,737,534	119,020,431	198,608,938	174,448,190
3356	Other tax refunds	2,500	-	-	2,134	-
	Total SAM II Expenditure Refunds	\$ 1,391,943,779	1,313,261,786	1,536,579,798	1,384,822,732	1,649,011,931

Source: This appendix was prepared using expenditure refunds data obtained from the Statewide Advantage for Missouri (SAM II) system.

---

# Review of Article X, Sections 16 Through 24, Constitution of Missouri

## Appendix D - Constitutional Language

---

### Article X, Sections 16 through 24, Constitution of Missouri (Adopted November 4, 1980, Amended April 2, 1996)

#### TAXATION

**Section 16. Taxes and state spending to be limited--state to support certain local activities--emergency spending and bond payments to be authorized.** Property taxes and other local taxes and state taxation and spending may not be increased above the limitations specified herein without direct voter approval as provided by this constitution. The state is prohibited from requiring any new or expanded activities by counties and other political subdivisions without full state financing, or from shifting the tax burden to counties and other political subdivisions. A provision for emergency conditions is established and the repayment of voter approved bonded indebtedness is guaranteed. Implementation of this section is specified in sections 17 through 24, inclusive of this article.

**Section 17. Definitions.** As used in sections 16 through 24 of Article X:

- (1) **"Total state revenues"** includes all general and special revenues, license and fees, excluding federal funds, as defined in the budget message of the governor for fiscal year 1980-1981. Total state revenues shall exclude the amount of any credits based on actual tax liabilities or the imputed tax components of rental payments, but shall include the amount of any credits not related to actual tax liabilities.
- (2) **"Personal income of Missouri"** is the total income received by persons in Missouri from all sources, as defined and officially reported by the United States Department of Commerce or its successor agency.
- (3) **"General price level"** means the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency.

**Section 18. Limitation on taxes which may be imposed by general assembly--exclusions--refund of excess revenue--adjustments authorized.**

- (a) There is hereby established a limit on the total amount of taxes which may be imposed by the general assembly in any fiscal year on the taxpayers of this state. Effective with fiscal year 1981-1982, and for each fiscal year thereafter, the general assembly shall not impose taxes of any kind which, together with all other revenues of the state, federal funds excluded, exceed the revenue limit established in this section. The revenue limit shall be calculated for each fiscal year and shall be equal to the product of the ratio of total state revenues in fiscal year 1980-1981 divided by the personal income of Missouri in calendar year 1979 multiplied by the personal income of Missouri in either the calendar year prior to the calendar year in which appropriations for the



---

Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Appendix D

---

fiscal year for which the calculation is being made, or the average of personal income of Missouri in the previous three calendar years, whichever is greater.

(b) For any fiscal year in the event that total state revenues exceed the revenue limit established in this section by one percent or more, the excess revenues shall be refunded pro rata based on the liability reported on the Missouri state income tax (or its successor tax or taxes) annual returns filed following the close of such fiscal year. If the excess is less than one percent, this excess shall be transferred to the general revenue fund.

(c) The revenue limitation established in this section shall not apply to taxes imposed for the payment of principal and interest on bonds, approved by the voters and authorized under the provisions of this constitution.

(d) If responsibility for funding a program or programs is transferred from one level of government to another, as a consequence of constitutional amendment, the state revenue and spending limits may be adjusted to accommodate such change, provided that the total revenue authorized for collection by both state and local governments does not exceed that amount which would have been authorized without such change.

**(e). Voter approval required for taxes or fees, when, exceptions--definitions--compliance procedure, remedies.<sup>1</sup>**

1. In addition to the revenue limit imposed by section 18 of this article, the general assembly in any fiscal year shall not increase taxes or fees without voter approval that in total produce new annual revenues greater than either fifty million dollars adjusted annually by the percentage change in the personal income of Missouri for the second previous fiscal year, or one percent of total state revenues for the second fiscal year prior to the general assembly's action, whichever is less. In the event that an individual or series of tax or fee increases exceed the ceiling established in this subsection, the taxes or fees shall be submitted by the general assembly to a public vote starting with the largest increase in the given year, and including all increases in descending order, until the aggregate of the remaining increases and decreases is less than the ceiling provided in this subsection.

2. The term "new annual revenues" means the net increase in annual revenues produced by the total of all tax or fee increases enacted by the general assembly in a fiscal year, less applicable refunds and less all contemporaneously occurring tax or fee reductions in that same fiscal year, and shall not include interest earnings on the proceeds of the tax or fee increase. For purposes of this calculation, "enacted by the general assembly"

---

<sup>1</sup> The 1996 amendment added section 18(e).



---

Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Appendix D

---

shall include any and all bills that are truly agreed to and finally passed within that fiscal year, except bills vetoed by the governor and not overridden by the general assembly. Each individual tax or fee increase shall be measured by the estimated new annual revenues collected during the first fiscal year that it is fully effective. The term "increase taxes or fees" means any law or laws passed by the general assembly after May 2, 1996, that increase the rate of an existing tax or fee, impose a new tax or fee, or broaden the scope of a tax or fee to include additional class of property, activity, or income, but shall not include the extension of an existing tax or fee which was set to expire.

3. In the event of an emergency, the general assembly may increase taxes, licenses or fees for one year beyond the limit in this subsection under the same procedure specified in section 19 of this article.

4. Compliance with the limit in this section shall be measured by calculating the aggregate actual new annual revenues produced in the first fiscal year that each individual tax or fee change is fully effective.

5. Any taxpayer or statewide elected official may bring an action under the provisions of section 23 of this article to enforce compliance with the provisions of this section. The Missouri supreme court shall have original jurisdiction to hear any challenge brought by any statewide elected official to enforce this section. In such enforcement actions, the court shall invalidate the taxes and fees which should have received a public vote as defined in subsection 1 of this section. The court shall order remedies of the amount of revenue collected in excess of the limit in this subsection as the court finds appropriate in order to allow such excess amounts to be refunded or to reduce taxes and/or fees in the future to offset the excess monies collected.

**Section 19. Limits may be exceeded, when, how.** The revenue limit of section 18 of this article may be exceeded only if all of the following conditions are met: (1) The governor requests the general assembly to declare an emergency; (2) the request is specific as to the nature of the emergency, the dollar amount of the emergency, and the method by which the emergency will be funded; and (3) the general assembly thereafter declares an emergency in accordance with the specifics of the governor's request by a majority vote for fiscal year 1981-1982, thereafter a two-thirds vote of the members elected to and serving in each house. The emergency must be declared in accordance with this section prior to incurring any of the expenses which constitute the emergency request. The revenue limit may be exceeded only during the fiscal year for which the emergency is declared. In no event shall any part of the amount representing a refund under section 18 of this article be the subject of an emergency request.

**Section 20. Limitation on state expenses.** No expenses of state government shall be incurred in any fiscal year which exceed the sum of the revenue limit



---

Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Appendix D

---

established in sections 18 and 19 of this article plus federal funds and any surplus from a previous fiscal year.

**Section 21. State support to local governments not to be reduced, additional activities and services not to be imposed without full state funding.** The state is hereby prohibited from reducing the state financed proportion of the costs of any existing activity or service required of counties and other political subdivisions. A new activity or service or an increase in the level of any activity or service beyond that required by existing law shall not be required by the general assembly or any state agency of counties or other political subdivision, unless a state appropriation is made and disbursed to pay the county or other political subdivision for any increased costs.

**Section 22. Political subdivisions to receive voter approval for increases in taxes and fees--rollbacks may be required--limitation not applicable to taxes for bonds.**

(a) Counties and other political subdivisions are hereby prohibited from levying any tax, license or fees, not authorized by law, charter or self-enforcing provisions of the constitution when this section is adopted or from increasing the current levy of an existing tax, license or fees, above that current levy authorized by law or charter when this section is adopted without the approval of the required majority of the qualified voters of that county or other political subdivision voting thereon. If the definition of the base of an existing tax, license or fees, is broadened, the maximum authorized current levy of taxation on the new base in each county or other political subdivision shall be reduced to yield the same estimated gross revenue as on the prior base. If the assessed valuation of property as finally equalized, excluding the value of new construction and improvements, increases by a larger percentage than the increase in the general price level from the previous year, the maximum authorized current levy applied thereto in each county or other political subdivision shall be reduced to yield the same gross revenue from existing property, adjusted for changes in the general price level, as could have been collected at the existing authorized levy on the prior assessed value.

(b) The limitations of this section shall not apply to taxes imposed for the payment of principal and interest on bonds or other evidence of indebtedness or for the payment of assessments on contract obligations in anticipation of which bonds are issued which were authorized prior to the effective date of this section.

**Section 23. Taxpayers may bring actions for interpretations of limitations.** Notwithstanding other provisions of this constitution or other law, any taxpayer of the state, county or other political subdivision shall have standing to bring suit in a circuit court of proper venue and additionally, when the state is involved, in the Missouri supreme court, to enforce the provisions of sections 16 through 22, inclusive, of this article and, if the suit is sustained,



---

Review of Article X, Sections 16 Through 24,  
Constitution of Missouri  
Appendix D

---

shall receive from the applicable unit of government his costs, including reasonable attorneys' fees incurred in maintaining such suit.

**Section 24. Voter approval requirements not exclusive--self-enforceability.**

(a) The provisions for voter approval contained in sections 16 through 23, inclusive, of this article do not abrogate and are in addition to other provisions of the constitution requiring voter approval to incur bonded indebtedness and to authorize certain taxes.

(b) The provisions contained in sections 16 through 23, inclusive, of this article are self-enforcing; provided, however, that the general assembly may enact laws implementing such provisions which are not inconsistent with the purposes of said sections.



# Scott Fitzpatrick

---

## Missouri State Auditor

State of Missouri  
Single Audit  
Year Ended June 30, 2023

Report No. 2024-063

September 2024

[auditor.mo.gov](https://auditor.mo.gov)





**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the Fiscal Year 2023 State of Missouri Single Audit

Background	The United States Congress passed the Single Audit Act Amendments of 1996 to establish uniform requirements for audits of federal awards. A single audit requires an audit of the State of Missouri's financial statements and expenditures of federal awards. The state spent approximately \$20.9 billion in federal awards during the fiscal year ended June 30, 2023. The Single Audit involved audit work on 16 major federal programs administered by 8 state agencies, with expenditures totaling approximately \$15.3 billion.
Medicaid National Correct Coding Initiative	As noted in three previous audits, the Department of Social Services (DSS) - MO HealthNet Division (MHD) has not fully implemented the Medicaid National Correct Coding Initiative edits in the Medicaid Management Information System (MMIS) as required. The MHD through the MMIS contractor, did not reprocess claims when edit files were implemented late. As a result, the claims processed during 103 of the days, or 28 percent, during the year ended June 30, 2023, were processed using outdated edits.
Medicaid Management Information System Access	The MHD did not timely review MMIS access rights and remove user accounts for users no longer employed in positions needing access. A sample of 40 MMIS users with access as of June 2023 identified 2 terminated users whose access had not been removed for 9 and 13 months.
Medicaid and CHIP New Provider Eligibility	The DSS needs to improve internal control to ensure new provider applications for participation in the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP) are properly reviewed and screened as required by federal regulations and state procedures. Missouri Medicaid Audit and Compliance Provider Enrollment Unit staff did not fully complete and/or retain new provider enrollment application checklists for 3 of 40 (8 percent) new providers sampled.
Medicaid and CHIP Receipt Controls	The MHD does not have adequate controls in place to ensure the proper management of receipts. The MHD does not adequately restrict user access within the MMIS and does not account for all cash control numbers to ensure all checks and money orders received are properly deposited or returned to senders if the payment cannot be accepted. During a count of undeposited items and a review of related receipt records on December 11, 2023, auditors noted numerous omitted cash control numbers.
Medicaid and CHIP MAGI-Based Participant Eligibility Redeterminations	As similarly noted in four previous audits, the DSS does not have sufficient controls to ensure compliance with eligibility redetermination requirements of the Medicaid and the CHIP for certain participants whose eligibility is based on their Modified Adjusted Gross Income (MAGI). The DSS did not correct manual system overrides for approximately 11,500 (1 percent) MAGI-based participants, preventing their cases from being closed when necessary, and did not perform redeterminations for those participants requiring redeterminations once previously-suspended requirements resumed.

Medicaid and CHIP Participant Eligibility Terminations	The DSS does not have sufficient controls to ensure benefits are terminated for participants no longer eligible for the Medicaid and the CHIP. A review found a death match was not operating in the Medicaid Eligibility Determination and Enrollment System during the year ended June 30, 2023. Additionally, for 2 of 60 participant cases sampled, the DSS received information requiring participant case termination, but did not manually terminate the participants' eligibility in the applicable eligibility system.
Medicaid and CHIP Eligibility Determination Timeliness	As noted in the previous audit, the DSS did not perform eligibility determinations within required timeframes for participants of the Medicaid and the CHIP. In a test of compliance with eligibility requirements for the year ended June 30, 2023, auditors noted 7 of 120 eligibility determinations were made 2 to 27 days after the required timeframes, and averaged 15 days late.
DSS Cost Allocation	As similarly noted in the previous audit, DSS controls and procedures were not sufficient to ensure some administrative costs were allocated to federal programs in an equitable and consistent manner. Random moment time studies containing over 200 invalid staff surveys were used to allocate administrative costs. For the year ended June 30, 2023, costs totaling approximately \$1.08 million were incorrectly allocated to 6 programs. As a result, approximately \$546,000 (federal share) was allocated to state funding, that could have been allocated to federal funding for 4 programs.
DSS Adoption Savings	The DSS - Division of Finance and Administrative Services (DFAS) does not have adequate internal controls and procedures related to adoption savings requirements. As a result, the amount of adoption savings reported in the federal fiscal year 2022 Annual Adoption Savings Calculation and Accounting Report was overstated by approximately \$1 million. If the error had not been identified during the audit, the DFAS would have had to demonstrate approximately \$1 million in additional expenditures for required services.
OA SLFRF Program Subrecipient Monitoring	The Office of Administration (OA) has not established policies and procedures regarding monitoring subrecipients of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program. As a result, the OA did not comply with the Uniform Guidance requirements regarding identifying and monitoring subrecipients of the SLFRF program. The OA failed to fulfill its comprehensive subrecipient monitoring responsibilities which include performing risk assessments; monitoring for compliance with federal requirements and subaward terms and conditions, and ensuring subaward performance goals are achieved; and reviewing subrecipient single audit reports.
OA Statewide SEFA	OA - Division of Accounting (DOA) controls and procedures related to the preparation of the statewide Schedule of Expenditures of Federal Awards (SEFA) were not sufficient; and as a result, a complete and accurate SEFA was not prepared timely for the year ended June 30, 2023. The year ended June 30, 2023, SEFA was not prepared by the DOA until February 28, 2024, 8 months after fiscal year end and 1 month before the Single Audit reporting deadline. The delayed preparation of the SEFA negatively impacted the completion of various Single Audit tasks, and contributed to the delay in issuance of the fiscal year 2023 Single Audit. In addition, the SEFA and Notes to the SEFA included various errors and misstatements.

DHSS CACFP Subrecipient Reimbursements	The Department of Health and Senior Services (DHSS) - Bureau of Community Food and Nutrition Assistance (BCFNA) does not have sufficient controls and procedures to ensure Child and Adult Care Food Program (CACFP) reimbursements to subrecipients are allowable and supported with sufficient documentation. As a result, significant unallowable and unsupported reimbursements are made without being prevented or detected on a timely basis. A randomly-selected sample of 60 BCFNA monitoring reviews conducted for 58 CACFP facilities/sponsors during the year ended June 30, 2023, noted BCFNA disallowances (overclaims/underclaims) in 41 of 58 (71 percent) reviews for which meal reimbursement claims were tested. Overclaims totaled \$50,954 (36 reviews) and underclaims totaled \$280 (5 reviews), with a net overclaim of \$50,674, or at least 11 percent of claims tested by the BCFNA. While the BCFNA adjusted subsequent claims to recoup or reimburse for the identified overclaims/underclaims, unallowable costs could be significant if similar errors were made on the remaining population of CACFP meal reimbursements totaling approximately \$74.6 million.
DHSS CACFP Subrecipient Monitoring	BCFNA subrecipient risk assessment and monitoring procedures are not sufficient to ensure CACFP subrecipient compliance with program requirements. Review and analysis of 60 sampled monitoring reviews noted the monitoring reviews identified significant errors, noncompliance, disallowances, and overclaims; and continued deficiencies and little improvement from prior reviews. The BCFNA needs to strengthen and improve subrecipient monitoring procedures to provide for verification of corrective action plan information and identification and recoupment of overclaims associated with all errors identified during monitoring reviews, as required by federal regulations; and expand testing when significant errors are identified.
Medicaid SPPC Participant Choice Agreements	The DHSS - Division of Senior and Disability Services does not have effective controls in place to ensure Participant Choice Agreements are completed and retained for participants of the State Plan Personal Care (SPPC) program. Required documentation was not on file for 3 of 60 participants reviewed.
Medicaid Facility Survey Timeliness	As similarly noted in two previous audit reports, the Section for Long-Term Care Regulations within the DHSS did not perform facility survey procedures within required timeframes. During the year ended June 30, 2023, some Statements of Deficiencies and Plan of Corrections were sent 11 to 26 days after the survey exit instead of within 10 days, and some facility revisits were completed between 62 and 100 days after instead of within 60 days of the initial survey date.
DESE Child Care Payments	Department of Elementary and Secondary Education (DESE) controls over the Child Care Development Fund (Child Care) program's subsidy payments to child care providers are not sufficient to ensure correct rates are paid. As a result, the DESE overpaid providers for 2 of 60 payments sampled.
DESE FFATA Reporting	As similarly noted in two previous audits, the DESE needs to strengthen internal controls related to Federal Funding Accountability and Transparency Act (FFATA) reporting. During state fiscal year 2023, the DESE did not comply with FFATA reporting requirements for any of the 15 first-tier subawards, totaling approximately \$1.2 million, for the Child Care program.

FFATA reporting was 15 months past due for these subawards at the time of review.

Missouri National Guard  
Cooperative Agreement  
Extensions and Final  
Accounting

The Missouri National Guard (MONG) does not have adequate controls and procedures to ensure a final accounting and/or a written request(s) for extension is timely filed for each National Guard Military O&M Projects program cooperative agreement (CA) appendix as required. A sample of 9 CA appendixes identified 6 CA appendixes for which the MONG did not complete some extension requests as required and/or did not complete some final accounting and/or extension requests within required timeframes.

Because of the nature of this audit, no rating is provided.

---

# State of Missouri

## Single Audit

## Table of Contents

---

Introduction and Summary	3
--------------------------	---

---

### State Auditor's Report

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance .....	12
--	----

---

Schedule of Expenditures of Federal Awards	17
Notes to the Schedule of Expenditures of Federal Awards .....	27

---

### Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results .....	32
Section II - Financial Statement Findings .....	34
Section III - Federal Award Findings and Questioned Costs	

#### Department of Social Services

2023-001. Medicaid National Correct Coding Initiative .....	35
2023-002. Medicaid Management Information System Access .....	37
2023-003. Medicaid and CHIP New Provider Eligibility .....	38
2023-004. Medicaid and CHIP Receipt Controls .....	40
2023-005. Medicaid and CHIP MAGI-Based Participant Eligibility Redeterminations .....	42
2023-006. Medicaid and CHIP Participant Eligibility Terminations .....	45
2023-007. Medicaid and CHIP Eligibility Determination Timeliness .....	48
2023-008. Department of Social Services Cost Allocation .....	50
2023-009. Adoption Savings .....	53

#### Office of Administration

2023-010. SLFRF Program Subrecipient Monitoring .....	55
2023-011. OA Statewide SEFA .....	62

#### Department of Health and Senior Services

2023-012. CACFP Subrecipient Reimbursements .....	65
2023-013. CACFP Subrecipient Monitoring .....	70
2023-014. Medicaid SPPC Participant Choice Agreements .....	81
2023-015. Medicaid Facility Survey Timeliness .....	83

#### Department of Elementary and Secondary Education

2023-016. Child Care Payments .....	84
-------------------------------------	----

---

# State of Missouri

## Single Audit

## Table of Contents

---

2023-017. DESE FFATA Reporting.....	87
<u>Missouri National Guard</u>	
2023-018. Missouri National Guard Cooperative Agreement Extensions and Final Accounting .....	89
Additional State Auditor's Reports.....	91
<hr/>	
Summary Schedule of Prior Audit Findings	92
<hr/>	
Corrective Action Plans	113

### Common Abbreviations

ACFR	Annual Comprehensive Financial Report
AL	Assistance Listing
CAP	Corrective Action Plan
CFR	Code of Federal Regulations
CSR	Code of State Regulations
COVID-19	Coronavirus Disease 2019
FFATA	Federal Funding Accountability and Transparency Act
OMB	Office of Management and Budget
RSMo	Missouri Revised Statutes
SAM II	Statewide Advantage for Missouri
SEFA	Schedule of Expenditures of Federal Awards
UG	Uniform Guidance
USC	United States Code

---

# State of Missouri - Single Audit

## Introduction and Summary

### Year Ended June 30, 2023

---

#### **Introduction**

The United States Congress passed the Single Audit Act Amendments of 1996 to establish uniform requirements for audits of federal awards. The Office of Management and Budget (OMB) issued Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) to set forth uniform cost principles and audit requirements for federal awards to nonfederal entities and administrative requirements for all federal grants and cooperative agreements.

A single audit under the Uniform Guidance requires an audit of the State of Missouri's financial statements and expenditures of federal awards. The audit is required to determine whether:

- The state's basic financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles.
- The state's schedule of expenditures of federal awards is stated fairly in all material respects in relation to the financial statements as a whole.
- The state has adequate internal controls to ensure compliance with federal award requirements.
- The state has complied with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs.
- The state's summary schedule of prior audit findings materially represents the status of the prior audit findings.

The Single Audit report includes the federal awards expended by all state agencies and offices that are part of the primary government. The report does not include the public universities and other component units, which are legally separate from the state and audited by other auditors. The state expended approximately \$20.9 billion in federal awards during the state fiscal year ended June 30, 2023.



State of Missouri - Single Audit  
Introduction and Summary  
Year Ended June 30, 2023

## Summary of Single Audit Results

### Financial Statements

The following is the summary of our Single Audit results for the state fiscal year ended June 30, 2023.

We issued our audit report (Report No. 2024-023<sup>1</sup>) of the state's Annual Comprehensive Financial Report (ACFR), as of and for the year ended June 30, 2023, in March 2024. In addition, we issued our Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2024-036<sup>2</sup>) in May 2024. In that report, we reported 5 findings related to internal control deficiencies at 3 state agencies and 1 office. The state agencies' and office's responses to the audit findings are included in that report. The agencies and office prepared a Corrective Action Plan (CAP) for each finding. The CAPs were submitted to the Office of Administration (OA) and are in the Corrective Action Plans section of this report. The state agencies and office prepared and submitted to the OA the status of the prior financial statement audit findings. These are presented in the Summary Schedule of Prior Audit Findings section of this report.

### Federal Awards

We issued our report on the accompanying Schedule of Expenditures of Federal Awards (SEFA). The state's SEFA, which does not include federal award expenditures of the public universities and other component units, reported the state expended approximately \$20.9 billion in federal funds in state fiscal year 2023. Our report expressed the opinion that the SEFA is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We audited 16 major federal programs with expenditures totaling approximately \$15.3 billion, administered by 8 state agencies.

We issued a qualified opinion on 4 major federal programs and an unmodified opinion on 12 major federal programs. A qualified opinion is issued when the audit of a major federal program detects material noncompliance with direct and material compliance requirements. A qualified opinion was issued on the following major programs administered by the Department of Health and Senior Services, the Department of Social Services, and the Office of Administration:

- Child and Adult Care Food Program, modified for Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Subrecipient Monitoring
- Children's Health Insurance Program, modified for Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Other

<sup>1</sup> The ACFR is available online at: <<https://oa.mo.gov/accounting/reports/annual-reports/annual-comprehensive-financial-reports>>.

<sup>2</sup> See report at <<https://auditor.mo.gov/AuditReport/ViewReport?report=2024036>>.





State of Missouri - Single Audit  
Introduction and Summary  
Year Ended June 30, 2023

- Medicaid Cluster, modified for Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Other
- Coronavirus State and Local Fiscal Recovery Funds program, modified for Subrecipient Monitoring

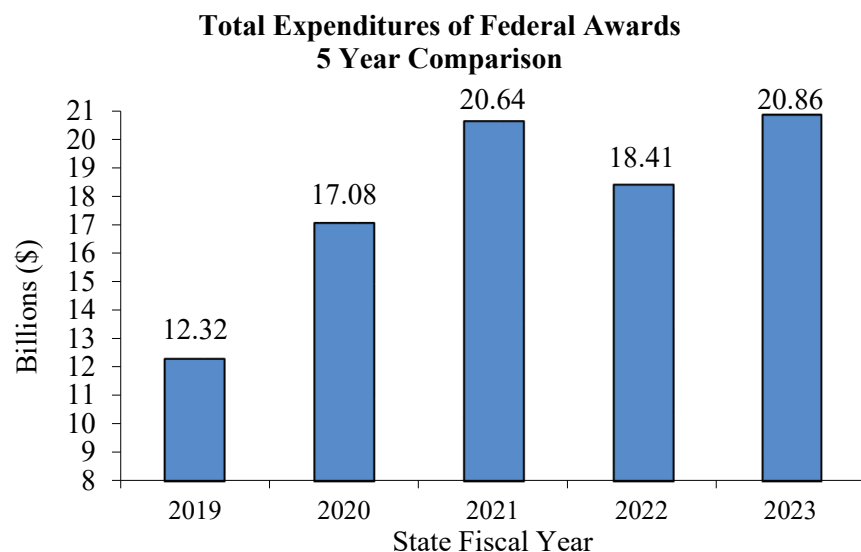
In total, we reported 18 audit findings related to 8 major federal programs at 5 state agencies. We identified at least \$2,000 in known questioned costs related to federal awards. Of the 18 audit findings, 6 were repeated from prior Single Audits. These findings have been reported in the 1 to 4 prior years.

Of the 18 federal award audit findings, 16 related to internal control deficiencies. We consider 7 findings of internal control deficiencies to be material weaknesses and 9 to be significant deficiencies.

The state agencies' responses to the audit findings are included in this report. The state agencies prepared a CAP for each audit finding and submitted them to the OA. These are presented in the Corrective Action Plans section of this report.

In addition, the state agencies prepared and submitted to the OA the status of the prior audit findings. These are presented in the Summary Schedule of Prior Audit Findings section of this report.

Expenditures of federal awards have increased significantly and have remained elevated since state fiscal year 2020 due to additional federal funding made available to state agencies to help with the state's emergency response to the Coronavirus Disease 2019 (COVID-19) and the Medicaid expansion effective in state fiscal year 2022.

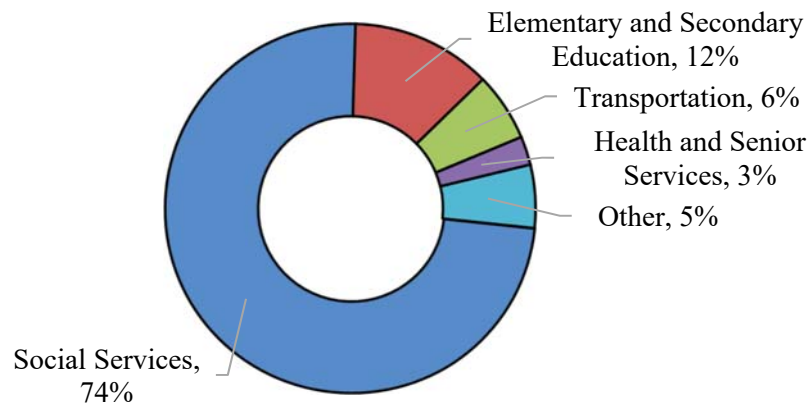




State of Missouri - Single Audit  
Introduction and Summary  
Year Ended June 30, 2023

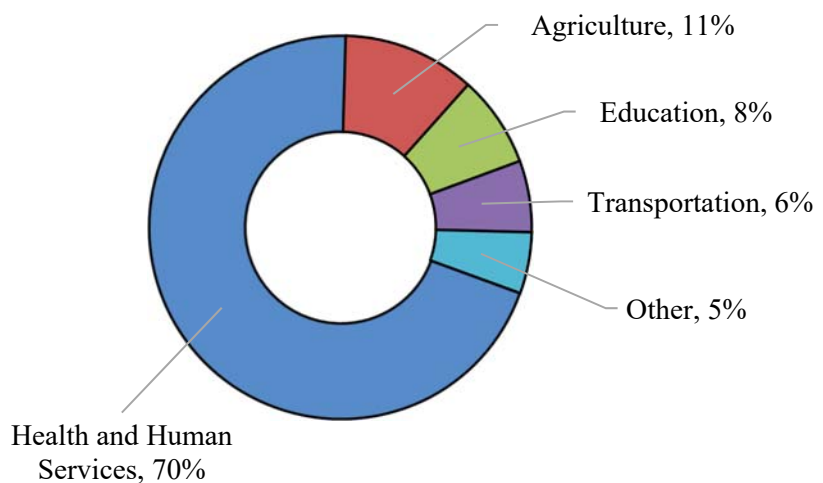
Of the 20 state agencies and offices that expended federal awards, 4 agencies spent the majority of the awards (95 percent) during state fiscal year 2023.

**Expenditures of Federal Awards by State Agency**



The state expended federal awards received from 24 federal agencies. Most of the federal award expenditures (95 percent) were from programs of 4 federal agencies.

**Expenditures of Federal Awards by Federal Agency**



Overall, the state expended federal awards in 310 programs. These programs are listed in the accompanying Schedule of Expenditures of Federal Awards.

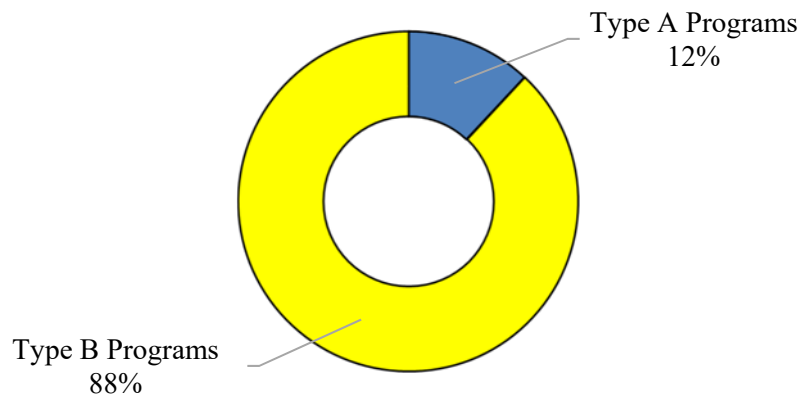


State of Missouri - Single Audit  
Introduction and Summary  
Year Ended June 30, 2023

The Uniform Guidance requires federal programs to be labeled Type A programs or Type B programs based on a dollar threshold. For the State of Missouri, the Uniform Guidance defines the dollar threshold as \$31.29 million (total expenditures of \$20,863,238,794 times 0.0015) since the federal award expenditures exceeded \$20 billion during state fiscal year 2023.

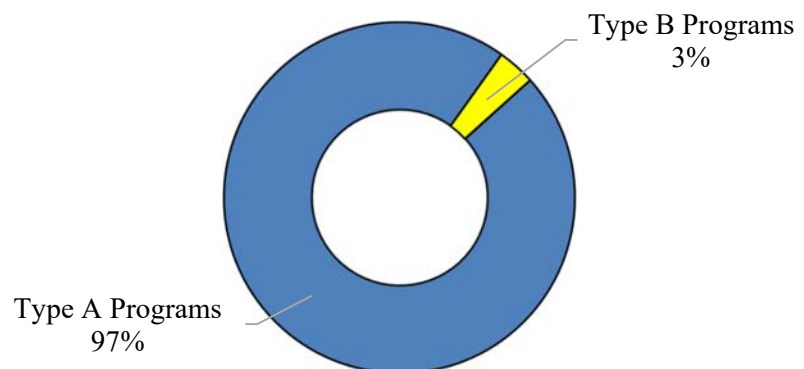
Programs with federal award expenditures over \$31.29 million are Type A programs and programs with federal award expenditures under \$31.29 million are Type B programs. Of the 310 federal award programs, 37, or 12 percent of the programs, were Type A programs and 273, or 88 percent of the programs, were Type B programs.

**Type A and Type B Programs  
Number of Programs**



The 37 Type A programs had expenditures totaling approximately \$20.1 billion, or 97 percent of total expenditures. The 273 Type B programs had expenditures totaling approximately \$725 million, or 3 percent of total expenditures.

**Type A and Type B Programs  
Expenditures of Federal Awards**





State of Missouri - Single Audit  
Introduction and Summary  
Year Ended June 30, 2023

The Uniform Guidance requires the auditor to perform risk assessments on Type A programs and to audit as major each Type A program assessed as high risk based on specified risk factors. We performed a risk assessment on each Type A program and determined 21 of the 37 Type A programs were low risk and did not need to be audited as major. In accordance with the Uniform Guidance, we audited as major the 16 Type A programs assessed as high risk.

The Uniform Guidance also requires the auditor to perform risk assessments on larger Type B programs to determine which are high risk and need to be audited as major. The dollar threshold to determine the larger Type B programs is 25 percent of the Type A threshold, or \$7.8 million. Of the 273 Type B programs, 25 were larger Type B programs. We performed risk assessments on the 25 larger Type B programs and determined none of the programs were high risk. In accordance with the Uniform Guidance, no larger Type B programs were audited as major.

The programs audited as major are listed in the summary of auditor's results section of the Schedule of Findings and Questioned Costs section of this report. We audited 73 percent of total state fiscal year 2023 federal expenditures based on the risk assessments on Type A and larger Type B programs.

**Major and Non-major Federal Programs**

Type of Programs	Number of Programs	Expenditures	Percentage of Expenditures
<u>Programs Audited</u>			
Type A major programs	16	\$ 15,319,181,242	
Type B major programs	0	0	
Total major programs	16	15,319,181,242	73%
<u>Programs not Audited</u>			
Type A non-major programs	21	4,819,029,922	
Type B non-major programs	273	725,027,630	
Total non-major programs	294	5,544,057,552	27%
Total programs	310	\$ 20,863,238,794	100%

State of Missouri  
Summary of Type A Programs  
Year Ended June 30, 2023

AL Number	Program or Cluster Name	Federal Grantor Agency	Federal Awards Expended (1)
10.542	COVID-19 - Pandemic EBT Food Benefits	Agriculture	\$ 111,320,878
	SNAP Cluster:		
10.551	Supplemental Nutrition Assistance Program	Agriculture	1,473,315,446
10.561	COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Agriculture	6,248,890
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Agriculture	64,138,594
	Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		70,387,484
	Total SNAP Cluster		1,543,702,930
	Child Nutrition Cluster:		
10.553	School Breakfast Program	Agriculture	95,993,779
10.555	COVID-19 - National School Lunch Program	Agriculture	24,870,540
10.555	National School Lunch Program	Agriculture	329,285,255
	Total National School Lunch Program		354,155,795
10.556	Special Milk Program for Children	Agriculture	159,172
10.559	Summer Food Service Program for Children	Agriculture	13,210,327
10.582	Fresh Fruit and Vegetable Program	Agriculture	3,246,535
	Total Child Nutrition Cluster		466,765,608
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Agriculture	76,202,202
10.558	Child and Adult Care Food Program	Agriculture	76,388,052
	Food Distribution Cluster:		
10.565	Commodity Supplemental Food Program	Agriculture	8,060,512
10.568	COVID-19 - Emergency Food Assistance Program (Administrative Costs)	Agriculture	1,009,369
10.568	Emergency Food Assistance Program (Administrative Costs)	Agriculture	1,499,402
	Total Emergency Food Assistance Program (Administrative Costs)		2,508,771
10.569	Emergency Food Assistance Program (Food Commodities)	Agriculture	21,122,253
	Total Food Distribution Cluster		31,691,536
12.401	National Guard Military Operations and Maintenance (O&M) Projects	Defense	58,180,994
14.228	COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants Grants in Hawaii	Housing and Urban Development	4,465,650
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants Grants in Hawaii	Housing and Urban Development	32,586,231
	Total Community Development Block Grants/State's program and Non-Entitlement Grants Grants in Hawaii		37,051,881
	Fish and Wildlife Cluster:		
15.605	Sport Fish Restoration	Conservation	8,587,007
15.611	Wildlife Restoration and Basic Hunter Education	Conservation	28,658,584
	Total Fish and Wildlife Cluster		37,245,591
16.575	Crime Victim Assistance	Justice	48,246,317
17.225	COVID-19 - Unemployment Insurance	Labor	(4,277,473)
17.225	Unemployment Insurance	Labor	233,541,089
	Total Unemployment Insurance		229,263,616
	WIOA Cluster:		
17.258	WIOA Adult Program	Labor	11,234,620
17.259	WIOA Youth Activities	Labor	9,557,464
17.278	WIOA Dislocated Worker Formula Grants	Labor	13,287,970
	Total WIOA Cluster		34,080,054

State of Missouri  
Summary of Type A Programs  
Year Ended June 30, 2023

AL Number	Program or Cluster Name	Federal Grantor Agency	Federal Awards Expended (1)
20.106	COVID-19 Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	Transportation	863,185
20.106	Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	Transportation	30,632,281
	Total Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs		31,495,466
20.205	Highway Planning and Construction	Transportation	1,140,677,826
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Treasury	173,781,807
64.015	COVID-19 - Veterans State Nursing Home Care	Veterans Affairs	4,255,629
64.015	Veterans State Nursing Home Care	Veterans Affairs	55,236,095
	Total Veterans State Nursing Home Care		59,491,724
84.010	Title I Grants to Local Educational Agencies	Education	278,596,953
	Special Education Cluster (IDEA):		
84.027	COVID-19 - Special Education Grants to States	Education	25,679,310
84.027	Special Education Grants to States	Education	236,871,895
	Total Special Education Grants to States		262,551,205
84.173	COVID-19 - Special Education Preschool Grants	Education	1,698,582
84.173	Special Education Preschool Grants	Education	5,735,741
	Total Special Education Preschool Grants		7,434,323
	Total Special Education Cluster (IDEA)		269,985,528
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Education	72,141,560
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Education	37,529,282
84.425C	COVID-19 - Governor's Emergency Education Relief (GEER) Fund	Education	10,760,838
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	Education	194,423,763
84.425R	COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021- Emergency Assistance to Non-Public Schools (CRRSA EANS) Program	Education	12,586,505
84.425U	COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	Education	604,001,128
84.425V	COVID-19 - American Rescue Plan - Emergency Assistance to Non-Public Schools (ARP EANS) program	Education	13,877,010
84.425W	COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief –Homeless Children and Youth	Education	1,703,918
	Total Education Stabilization Fund		837,353,162
	Aging Cluster:		
93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	Health and Human Services	3,825,494
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	Health and Human Services	8,828,307
	Total Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers		12,653,801
93.045	COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	Health and Human Services	6,934,602
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	Health and Human Services	13,717,056
	Total Special Programs for the Aging, Title III, Part C, Nutrition Services		20,651,658
93.053	Nutrition Services Incentive Program	Health and Human Services	4,170,965
	Total Aging Cluster		37,476,424
93.268	COVID-19 - Immunization Cooperative Agreements	Health and Human Services	11,254,169
93.268	Immunization Cooperative Agreements	Health and Human Services	78,420,861
	Total Immunization Cooperative Agreements		89,675,030

State of Missouri  
Summary of Type A Programs  
Year Ended June 30, 2023

AL Number	Program or Cluster Name	Federal Grantor Agency	Federal Awards Expended (1)	
93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Health and Human Services	85,863,466	
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Health and Human Services	<u>1,447,474</u>	
	Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			87,310,940
93.558	Temporary Assistance for Needy Families	Health and Human Services		207,840,022
93.563	Child Support Enforcement	Health and Human Services		31,361,280
93.568	COVID-19 - Low-Income Home Energy Assistance	Health and Human Services	88,710,569	
93.568	Low-Income Home Energy Assistance	Health and Human Services	<u>111,487,407</u>	
	Total Low-Income Home Energy Assistance			200,197,976
	CCDF Cluster:			
93.575	COVID-19 - Child Care and Development Block Grant	Health and Human Services	303,002,361	
93.575	Child Care and Development Block Grant	Health and Human Services	<u>79,053,398</u>	
	Total Child Care and Development Block Grant			382,055,759
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund			
	Total CCDF Cluster	Health and Human Services	<u>76,020,532</u>	
				<u>458,076,291</u>
93.658	Foster Care Title IV-E	Health and Human Services		87,855,257
93.659	Adoption Assistance	Health and Human Services		70,439,781
93.667	Social Services Block Grant	Health and Human Services		51,581,456
93.767	Children's Health Insurance Program	Health and Human Services		352,789,153
	Medicaid Cluster:			
93.775	State Medicaid Fraud Control Units	Health and Human Services		1,763,386
93.777	COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	Health and Human Services	34,784	
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	Health and Human Services	<u>21,340,858</u>	
	Total State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			21,375,642
93.778	COVID-19 - Medical Assistance Program	Health and Human Services	734,024,845	
93.778	Medical Assistance Program	Health and Human Services	<u>11,815,929,594</u>	
	Total Medical Assistance Program			<u>12,549,954,439</u>
	Total Medicaid Cluster			<u>12,573,093,467</u>
93.958	COVID-19 - Block Grants for Community Mental Health Services	Health and Human Services	19,679,628	
93.958	Block Grants for Community Mental Health Services	Health and Human Services	<u>16,234,225</u>	
	Total Block Grants for Community Mental Health Services			35,913,853
93.959	COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	Health and Human Services	18,710,804	
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health and Human Services	<u>33,008,185</u>	
	Total Block Grants for Prevention and Treatment of Substance Abuse			51,718,989
	Disability Insurance/SSI Cluster:			
96.001	Social Security - Disability Insurance	Social Security Administration		<u>48,741,805</u>
	Total Disability Insurance/SSI Cluster			<u>48,741,805</u>
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Homeland Security		102,946,473
	Total Type A Programs (expenditures greater than \$31,294,858)		\$	<u>20,138,211,164</u>

(1) The first column under Federal Awards Expended shows the expenditures for programs partially funded with COVID-19 funds, as reported on the Schedule of Expenditures of Federal Awards.



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly

**Report on Compliance for Each Major Federal Program**

***Qualified and Unmodified Opinions***

We have audited the State of Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the State of Missouri's major federal programs for the year ended June 30, 2023. The State of Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

***Qualified Opinion on the Child and Adult Care Food Program, the Coronavirus State and Local Fiscal Recovery Funds program, the Children's Health Insurance Program, and the Medicaid Cluster***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Missouri complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Child and Adult Care Food Program, the Coronavirus State and Local Fiscal Recovery Funds program, the Children's Health Insurance Program, and the Medicaid Cluster for the year ended June 30, 2023.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the State of Missouri complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2023.

***Basis for Qualified and Unmodified Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.



We are required to be independent of the State of Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the State of Missouri's compliance with the compliance requirements referred to above.

*Matters Giving Rise to Qualified Opinion on the Child and Adult Care Food Program, the Coronavirus State and Local Fiscal Recovery Funds program, the Children's Health Insurance Program, and the Medicaid Cluster*

As described in the accompanying Schedule of Findings and Questioned Costs, the State of Missouri did not comply with requirements regarding the following:

<b>Finding Number</b>	<b>AL Number(s)</b>	<b>Program (or Cluster) Name</b>	<b>Compliance Requirement(s)</b>
2023-001	93.767 93.775 93.777 93.778	Children's Health Insurance Program and Medicaid Cluster	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
2023-002	93.767 93.775 93.777 93.778	Children's Health Insurance Program and Medicaid Cluster	Other
2023-010	21.027	Coronavirus State and Local Fiscal Recovery Funds	Subrecipient Monitoring
2023-012	10.558	Child and Adult Care Food Program	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Subrecipient Monitoring
2023-013	10.558	Child and Adult Care Food Program	Subrecipient Monitoring

Compliance with such requirements is necessary, in our opinion, for the State of Missouri to comply with the requirements applicable to those programs.

#### ***Other Matter - Federal Expenditures Not Included in the Compliance Audit***

The State of Missouri's basic financial statements include the operations of certain public universities and other component units, which expended federal awards that are not included in the State of Missouri's Schedule of Expenditures of Federal Awards for the year ended June 30, 2023. Our compliance audit, described in the Qualified and Unmodified Opinions section of our report, does not include the operations of these component units because they engaged other auditors to perform an audit of compliance, if required.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the State of Missouri's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State of Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State of Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State of Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the State of Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State of Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 2023-003 through 2023-006, 2023-008, 2023-009, 2023-011, 2023-014, 2023-016 through 2023-018. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the State of Missouri's responses to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The State of Missouri's response to each noncompliance finding consists of both the response and the corrective action plan. The state of Missouri's responses and corrective action plans were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

## **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 2023-001 through 2023-004, 2023-010, 2023-012, and 2023-013 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 2023-005, 2023-006, 2023-008, 2023-009, 2023-011, 2023-014, and 2023-016 through 2023-018 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the State of Missouri's responses to the internal control over compliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The State of Missouri's response to each internal control over compliance finding consists of both the response and the corrective action plan. The State of Missouri's responses and corrective action plans were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, pursuant to Section 29.200, RSMo, this report is a matter of public record and its distribution is not limited.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Missouri, as of and for the year ended June 30, 2023, and the related notes to financial statements, which collectively comprise the State of Missouri's basic financial statements. We issued our report thereon dated March 18, 2024, which contained qualified opinions on the

governmental activities and the General Fund, a major fund, and unmodified opinions on all remaining opinion units.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Missouri's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick".

Scott Fitzpatrick  
State Auditor

August 16, 2024, except for our report  
on Schedule of Expenditures of  
Federal Awards, for which the date is  
March 18, 2024

State of Missouri  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
Department of Agriculture			
10.025	Plant and Animal Disease, Pest Control, and Animal Care	\$ 1,000,197	\$ 119,238
10.028	Wildlife Services	25,000	-
10.069	Conservation Reserve Program	378,712	-
10.093	Voluntary Public Access and Habitat Incentive Program	526,758	-
10.125	Hazardous Waste Management	32,238	-
10.153	Market News	46,897	-
10.163	Market Protection and Promotion	82,350	-
10.170	Specialty Crop Block Grant Program - Farm Bill	432,919	432,919
10.171	Organic Certification Cost Share Programs	7,664	-
10.182	Food Bank Network	181,533	181,533
10.187	The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds		43,227
	State Mediation Grants	59,457	5,714
10.435	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	1,615,075	-
10.479	Food Safety Cooperative Agreements	251,942	-
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program	244,245	174,676
10.535	SNAP Fraud Framework Implementation Grant	230,373	-
10.541	Child Nutrition-Technology Innovation Grant	22,196	-
10.542	COVID-19 - Pandemic EBT Food Benefits	111,320,878	-
	SNAP Cluster:		
10.551	Supplemental Nutrition Assistance Program	1,473,315,446	-
10.561	COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	6,248,890	-
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	64,138,594	13,167,183
	Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	70,387,484	13,167,183
	Total SNAP Cluster	1,543,702,930	13,167,183
	Child Nutrition Cluster:		
10.553	School Breakfast Program	95,993,779	95,993,779
10.555	COVID-19 - National School Lunch Program	24,870,540	24,870,540
10.555	National School Lunch Program	329,285,255	329,285,255
	Total National School Lunch Program	354,155,795	354,155,795
10.556	Special Milk Program for Children	159,172	159,172
10.559	Summer Food Service Program for Children	13,210,327	12,483,883
10.582	Fresh Fruit and Vegetable Program	3,246,535	3,246,535
	Total Child Nutrition Cluster	466,765,608	466,039,164
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	76,202,202	27,448,135
10.558	Child and Adult Care Food Program	76,388,052	75,098,474
10.560	State Administrative Expenses for Child Nutrition	6,611,944	3,041,058
	Food Distribution Cluster:		
10.565	Commodity Supplemental Food Program	8,060,512	1,546,572
10.568	COVID-19 - Emergency Food Assistance Program (Administrative Costs)	1,009,369	1,009,369
10.568	Emergency Food Assistance Program (Administrative Costs)	1,499,402	1,418,512
	Total Emergency Food Assistance Program (Administrative Costs)	2,508,771	2,427,881
10.569	Emergency Food Assistance Program (Food Commodities)	21,122,253	89,536
	Total Food Distribution Cluster	31,691,536	4,063,989
10.572	WIC Farmers' Market Nutrition Program (FMNP)	205,928	-
10.576	Senior Farmers Market Nutrition Program	186,847	-
10.578	WIC Grants To States (WGS)	3,261,881	-
10.579	COVID-19 - Child Nutrition Discretionary Grants Limited Availability	74,000	74,000
10.579	Child Nutrition Discretionary Grants Limited Availability	475,092	475,092
	Total Child Nutrition Discretionary Grants Limited Availability	549,092	549,092
10.605	Quality Samples Program	32,986	-
10.649	COVID-19 - Pandemic EBT Administrative Costs	1,153,444	-
10.664	Cooperative Forestry Assistance	1,969,834	673,260
	Forest Service Schools and Roads Cluster:		
10.665	Schools and Roads - Grants to States	2,678,719	2,678,719
	Total Forest Service Schools and Roads Cluster	2,678,719	2,678,719
10.674	Wood Utilization Assistance		
10.676	Forest Legacy Program	4,005,940	-
10.680	Forest Health Protection	21,571	-
10.902	Soil and Water Conservation	550,070	-
10.934	Feral Swine Eradication and Control Pilot Program	1,275,662	853,825
	Total Department of Agriculture	2,333,755,907	594,570,206

State of Missouri  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
Department of Commerce			
11.031	Broadband Infrastructure Program	10,399,757	10,399,757
11.032	State Digital Equity Planning Grants	218,838	295
11.035	Broadband Equity, Access, and Deployment Program	233,875	-
	Economic Development Cluster:		
11.307	COVID-19 - Economic Adjustment Assistance	2,151,527	2,124,639
11.307	Economic Adjustment Assistance	24,153	-
	Total Economic Adjustment Assistance	2,175,680	2,124,639
	Total Economic Development Cluster	2,175,680	2,124,639
	Total Department of Commerce	13,028,150	12,524,691
Department of Defense			
12.U01	Excess Property Program	426,619	-
12.112	Payments to States in Lieu of Real Estate Taxes	1,497,441	1,497,441
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	742,335	-
12.401	National Guard Military Operations and Maintenance (O&M) Projects	58,180,994	-
12.620	Troops to Teachers Grant Program	37,786	-
	Total Department of Defense	60,885,175	1,497,441
Department of Housing and Urban Development			
14.228	COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	4,465,650	4,451,660
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	32,586,231	30,413,410
	Total Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	37,051,881	34,865,070
14.231	COVID-19 - Emergency Solutions Grant Program	3,191,634	3,191,634
14.231	Emergency Solutions Grant Program	1,542,983	1,542,983
	Total Emergency Solutions Grant Program	4,734,617	4,734,617
14.241	COVID-19 - Housing Opportunities for Persons with AIDS	26,317	26,317
14.241	Housing Opportunities for Persons with AIDS	59,487	59,487
	Total Housing Opportunities for Persons with AIDS	85,804	85,804
14.267	Continuum of Care Program	13,020,785	5,186,299
14.268	Rural Housing Stability Assistance Program	116,555	116,555
	Total Department of Housing and Urban Development	55,009,642	44,988,345
Department of the Interior			
15.073	Earth Mapping Resources Initiative	561	-
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	178,670	-
15.252	Abandoned Mine Land Reclamation (AMLR)	2,580,244	1,658,400
15.438	National Forest Acquired Lands	2,163,446	2,163,446
	Fish and Wildlife Cluster:		
15.605	Sport Fish Restoration	8,587,007	281,654
15.611	Wildlife Restoration and Basic Hunter Education	28,658,584	-
	Total Fish and Wildlife Cluster	37,245,591	281,654
15.608	Fish and Wildlife Management Assistance	507,467	195,000
15.615	Cooperative Endangered Species Conservation Fund	106,287	99,018
15.634	State Wildlife Grants	1,118,577	19,392
15.684	White-nose Syndrome National Response Implementation	58,818	-
15.808	U.S. Geological Survey Research and Data Collection	89,338	-
15.810	National Cooperative Geologic Mapping	412,926	-
15.814	National Geological and Geophysical Data Preservation	71,712	-
15.904	Historic Preservation Fund Grants-In-Aid	400,100	90,421
15.916	Outdoor Recreation Acquisition, Development and Planning	2,041,948	964,747
15.978	Upper Mississippi River Restoration Long Term Resource Monitoring	489,083	-
15.980	National Ground-Water Monitoring Network	4,822	-
	Total Department of the Interior	47,469,590	5,472,078
Department of Justice			
16.U01	FBI Joint Terrorism Task Force	23,325	-
16.017	Sexual Assault Services Formula Program	689,507	671,503
16.034	COVID-19 - Coronavirus Emergency Supplemental Funding Program	4,090,705	2,340,308
16.540	Juvenile Justice and Delinquency Prevention	772,896	532,116
16.554	National Criminal History Improvement Program (NCHIP)	1,135,503	715,999

State of Missouri  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
16.575	Crime Victim Assistance	48,246,317	47,121,880
16.576	Crime Victim Compensation	5,137,536	5,137,536
16.582	Crime Victim Assistance/Discretionary Grants	260,746	-
16.585	Drug Court Discretionary Grant Program	651,346	-
16.588	Violence Against Women Formula Grants	3,154,528	2,917,039
16.593	Residential Substance Abuse Treatment for State Prisoners	833,210	67,150
16.606	State Criminal Alien Assistance Program	65,896	-
16.609	Project Safe Neighborhoods	79,447	54,799
16.710	Public Safety Partnership and Community Policing Grants	675,713	-
16.738	Edward Byrne Memorial Justice Assistance Grant Program	3,804,244	3,283,710
16.741	DNA Backlog Reduction Program	958,565	-
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	336,445	132,571
16.750	Support for Adam Walsh Act Implementation Grant Program	295,619	-
16.812	Second Chance Act Reentry Initiative	182,652	179,972
16.813	NICS Act Record Improvement Program	709,474	629,170
16.833	National Sexual Assault Kit Initiative	895,812	-
16.839	STOP School Violence	250,648	239,972
16.922	Equitable Sharing Program	137,652	-
Total Department of Justice		73,387,786	64,023,725
Department of Labor			
17.002	Labor Force Statistics	1,064,656	-
17.005	Compensation and Working Conditions	314,529	-
Employment Service Cluster:			
17.207	Employment Service/Wagner-Peyser Funded Activities	13,691,036	241,638
17.801	Jobs for Veterans State Grants	1,722,871	-
Total Employment Service Cluster		15,413,907	241,638
17.225	COVID-19 - Unemployment Insurance	(4,277,473)	-
17.225	Unemployment Insurance	233,541,089	-
Total Unemployment Insurance		229,263,616	-
17.235	Senior Community Service Employment Program	1,846,425	1,833,047
17.245	Trade Adjustment Assistance	665,850	-
WIOA Cluster:			
17.258	WIOA Adult Program	11,234,620	8,207,688
17.259	WIOA Youth Activities	9,557,464	9,374,625
17.278	WIOA Dislocated Worker Formula Grants	13,287,970	9,628,879
Total WIOA Cluster		34,080,054	27,211,192
17.261	WIOA Pilots, Demonstrations, and Research Projects	-	-
17.270	Reentry Employment Opportunities	90,650	-
17.271	Work Opportunity Tax Credit Program (WOTC)	231,894	-
17.273	Temporary Labor Certification for Foreign Workers	107,226	-
17.277	COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	320,031	308,232
17.285	Apprenticeship USA Grants	442,342	115,055
17.504	Consultation Agreements	1,552,609	-
17.600	Mine Health and Safety Grants	540,990	-
Total Department of Labor		285,934,779	29,709,164
Department of Transportation			
20.106	COVID-19 - Airport Improvement Program and COVID-19 Airports Programs	863,185	863,185
20.106	Airport Improvement Program and COVID-19 Airports Programs	30,632,281	30,632,281
Total Airport Improvement Program and COVID-19 Airports Programs		31,495,466	31,495,466
20.200	Highway Research and Development Program	1,494,797	779,223
20.205	Highway Planning and Construction	1,140,677,826	83,819,739
20.215	Highway Training and Education	73,910	-
FMCSA Cluster:			
20.218	Motor Carrier Safety Assistance	12,839,195	8,434,462
Total FMCSA Cluster		12,839,195	8,434,462
20.219	Recreational Trails Program	536,242	200,489
20.224	Federal Lands Access Program	1,201,295	851,699
20.232	Commercial Driver's License Program Implementation Grant	80,363	-
20.240	Fuel Tax Evasion-Intergovernmental Enforcement Effort	45,743	-
20.301	Railroad Safety	5,300	-

State of Missouri  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
	Federal Transit Cluster:		
20.500	Federal Transit Capital Investment Grants	31,639	31,639
20.507	Federal Transit Formula Grants	15,297	-
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	1,182,312	1,182,312
	Total Federal Transit Cluster	1,229,248	1,213,951
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	378,252	256,750
20.509	COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	17,238,191	17,238,191
20.509	Formula Grants for Rural Areas and Tribal Transit Program	13,624,020	12,345,580
	Total Formula Grant for Rural Areas and Tribal Transit Program	30,862,211	29,583,771
	Transit Services Programs Cluster:		
20.513	COVID-19 - Enhanced Mobility of Seniors and Individuals with Disabilities	340,041	340,041
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	547,739	381,169
	Total Enhanced Mobility of Seniors and Individuals with Disabilities	887,780	721,210
	Total Transit Services Programs Cluster	887,780	721,210
20.528	Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant	420,866	297,460
	Highway Safety Cluster:		
20.600	State and Community Highway Safety	7,844,222	6,487,791
20.616	National Priority Safety Programs	7,235,672	4,925,085
	Total Highway Safety Cluster	15,079,894	11,412,876
20.607	Alcohol Open Container Requirements	5,057,179	4,503,949
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	167,795	-
20.700	Pipeline Safety Program State Base Grant	534,525	-
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	362,558	316,281
20.720	State Damage Prevention Program Grants	38,320	-
20.721	PHMSA Pipeline Safety Program One Call Grant	7,795	-
20.933	National Infrastructure Investments	12,810,755	11,007,420
	Total Department of Transportation	1,256,287,315	184,894,746
	Department of the Treasury		
21.016	Equitable Sharing	70,000	-
21.023	COVID-19 - Emergency Rental Assistance Program	9,514,168	9,514,168
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	173,781,807	85,564,181
	Total Department of the Treasury	183,365,975	95,078,349
	Equal Employment Opportunity Commission		
30.001	Employment Discrimination Title VII of the Civil Rights Act of 1964	489,079	-
	Total Equal Employment Opportunity Commission	489,079	-
	General Services Administration		
39.003	Donation of Federal Surplus Personal Property	1,589,208	1,045,651
	Total General Services Administration	1,589,208	1,045,651
	National Endowment for the Arts		
45.310	Grants to States	3,253,383	2,490,551
	Total National Endowments for the Arts	3,253,383	2,490,551
	Small Business Administration		
59.061	State Trade Expansion	116,260	92,023
	Total Small Business Administration	116,260	92,023
	Department of Veterans Affairs		
64.005	COVID-19 - Grants to States for Construction of State Home Facilities	582,373	-
64.005	Grants to States for Construction of State Home Facilities	1,919,966	-
	Total Grants to States for Construction of State Home Facilities	2,502,339	-
64.015	COVID-19 - Veterans State Nursing Home Care	4,255,629	-
64.015	Veterans State Nursing Home Care	55,236,095	-
	Total Veterans State Nursing Home Care	59,491,724	-
64.024	VA Homeless Providers Grant and Per Diem Program	868,464	-
64.053	Payments to States for Programs to Promote the Hiring and Retention of Nurses at State Veterans Homes	223,662	-
64.101	Burial Expenses Allowance for Veterans	1,111,729	-
64.115	Veterans Information and Assistance	559,065	-



State of Missouri  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
64.203	Veterans Cemetery Grants Program	664,356	-
	Total Department of Veterans Affairs	65,421,339	-
Environmental Protection Agency			
66.032	State Indoor Radon Grants	110,145	-
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	433,960	-
66.040	Diesel Emissions Reduction Act (DERA) State Grants	322,906	297,506
66.419	COVID-19 - Water Pollution Control State, Interstate, and Tribal Program Support	172,415	38,950
66.433	State Underground Water Source Protection	122,959	-
66.442	Assistance for Small and Disadvantaged Communities Drinking Water Grant Program (SDWA 1459A)	348,981	21,586
66.444	Lead Testing in School and Child Care Program Drinking Water (SDWA 1464(d))	161,473	-
66.454	Water Quality Management Planning	652,968	237,785
	Clean Water State Revolving Fund Cluster:		
66.458	Capitalization Grants for Clean Water State Revolving Funds	24,370,335	10,970,173
	Total Clean Water State Revolving Fund Cluster	24,370,335	10,970,173
66.460	Nonpoint Source Implementation Grants	1,446,877	601,637
66.461	Regional Wetland Program Development Grants	36	-
	Drinking Water State Revolving Fund Cluster:		
66.468	Capitalization Grants for Drinking Water State Revolving Funds	12,184,617	4,387,527
	Total Drinking Water State Revolving Fund Cluster	12,184,617	4,387,527
66.485	Support for the Gulf Hypoxia Action Plan	141,051	-
66.605	Performance Partnership Grants	11,669,244	173,448
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	5,416	-
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	1,934,762	508,962
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	364,507	49,350
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	1,149,801	168,429
66.817	State and Tribal Response Program Grants	1,081,207	-
66.818	Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	128,104	-
66.961	Superfund State and Indian Tribe Combined Cooperative Agreements (Site-Specific and Core)	35,861	-
	Total Environmental Protection Agency	56,837,625	17,455,353
Department of Energy			
81.041	State Energy Program	1,050,874	-
81.042	Weatherization Assistance for Low-Income Persons	10,723,891	9,616,272
81.136	Long-Term Surveillance and Maintenance	59,418	-
81.138	State Heating Oil and Propane Program	2,004	-
	Total Department of Energy	11,836,187	9,616,272
Department of Education			
84.002	Adult Education - Basic Grants to States	9,886,806	8,697,609
84.010	Title I Grants to Local Educational Agencies	278,596,953	274,844,952
84.011	Migrant Education State Grant Program	643,096	576,334
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	1,093,459	1,083,270
	Special Education Cluster (IDEA):		
84.027	COVID-19 - Special Education Grants to States	25,679,310	25,679,310
84.027	Special Education Grants to States	236,871,895	208,730,864
	Total Special Education Grants to States	262,551,205	234,410,174
84.173	COVID-19 - Special Education Preschool Grants	1,698,582	1,698,582
84.173	Special Education Preschool Grants	5,735,741	5,735,741
	Total Special Education Preschool Grants	7,434,323	7,434,323
	Total Special Education Cluster (IDEA)	269,985,528	241,844,497
84.032	Federal Family Education Loans	13,284,526	-
84.048	Career and Technical Education -- Basic Grants to States	27,808,958	25,347,562
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	72,141,560	-
84.144	Migrant Education Coordination Program	25,122	-
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	408,089	-
84.181	COVID-19 - Special Education-Grants for Infants and Families	1,882,343	-
84.181	Special Education-Grants for Infants and Families	8,917,979	-
	Total Special Education-Grants for Infants and Families	10,800,322	-
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	345,336	-
84.196	Education for Homeless Children and Youth	1,281,619	1,280,440

State of Missouri  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
84.224	Assistive Technology	465,073	465,073
84.287	Twenty-First Century Community Learning Centers	13,073,946	12,203,648
84.323	Special Education - State Personnel Development	1,635,751	-
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	294,931	-
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	242,347	-
84.358	Rural Education	3,238,940	3,086,196
84.365	English Language Acquisition State Grants	4,852,888	4,634,296
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	37,529,282	34,471,156
84.369	Grants for State Assessments and Related Activities	7,169,163	-
84.371	Comprehensive Literacy Development	4,136,407	-
84.423	Supporting Effective Educator Development Program	249,996	-
84.424	Student Support and Academic Enrichment Program	18,888,270	18,700,606
84.425C	COVID-19 - Governor's Emergency Education Relief (GEER) Fund	10,760,838	9,132,133
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	194,423,763	167,529,488
84.425R	COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021- Emergency Assistance to Non-Public Schools (CRRSA EANS) Program	12,586,505	-
84.425U	COVID-19 - American Rescue Plan -Elementary and Secondary School Emergency Relief (ARP ESSER)	604,001,128	596,285,924
84.425V	COVID-19 - American Rescue Plan -Emergency Assistance to Non-Public Schools (ARP EANS) program	13,877,010	-
84.425W	COVID-19 - American Rescue Plan – Elementary and Secondary School Emergency Relief –Homeless Children and Youth	1,703,918	1,703,918
	Total Education Stabilization Fund	837,353,162	774,651,463
84.426	Randolph-Sheppard - Financial Relief and Restoration Payments	4,524	-
84.902	National Assessment of Educational Progress	128,221	-
	Total Department of Education	1,615,564,275	1,401,887,102
National Archives and Records Administration			
89.003	National Historical Publications and Records Grants	2,750	-
	Total National Archives and Records Administration	2,750	-
Elections Assistance Commission			
90.404	2018 HAVA Election Security Grants	2,221,972	1,015,527
	Total Elections Assistance Commission	2,221,972	1,015,527
Department of Health and Human Services			
93.041	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	100,983	1,597
93.042	COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	105,043	3,000
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	346,682	100,834
	Total Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	451,725	103,834
93.043	COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	134,652	134,652
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	510,050	481,321
	Total Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	644,702	615,973
Aging Cluster:			
93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	3,825,494	3,825,494
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	8,828,307	8,566,855
	Total Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	12,653,801	12,392,349
93.045	COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	6,934,602	6,934,602
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	13,717,056	13,057,473
	Total Special Programs for the Aging, Title III, Part C, Nutrition Services	20,651,658	19,992,075
93.053	Nutrition Services Incentive Program	4,170,965	4,170,965
	Total Aging Cluster	37,476,424	36,555,389

State of Missouri  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
93.052	COVID-19 - National Family Caregiver Support, Title III, Part E	591,137	591,137
93.052	National Family Caregiver Support, Title III, Part E	4,183,656	3,964,206
	Total National Family Caregiver Support, Title III, Part E	4,774,793	4,555,343
93.069	Public Health Emergency Preparedness	10,284,101	5,010,392
93.070	Environmental Public Health and Emergency Response	1,250,345	506,932
93.071	Medicare Enrollment Assistance Program	734,995	272,465
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	125,185	100,483
93.090	Guardianship Assistance	16,553,210	-
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	851,519	574,829
93.103	Food and Drug Administration Research	1,877,970	-
93.110	Maternal and Child Health Federal Consolidated Programs	836,253	-
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	527,804	168,973
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	205,615	3,000
93.136	Injury Prevention and Control Research and State and Community Based Programs	5,798,750	2,415,526
93.150	Projects for Assistance in Transition from Homelessness (PATH)	865,195	-
93.155	COVID-19 - Rural Health Research Centers	4,529,786	4,529,786
93.165	Grants to States for Loan Repayment	580,407	572,432
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	438,889	-
93.234	COVID-19 - Traumatic Brain Injury State Demonstration Grant Program	34,437	24,482
93.234	Traumatic Brain Injury State Demonstration Grant Program	212,207	142,552
	Total Traumatic Brain Injury State Demonstration Grant Program	246,644	167,034
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	949,765	638,761
93.236	Grants to States to Support Oral Health Workforce Activities	151,417	-
93.240	State Capacity Building	417,268	-
93.241	State Rural Hospital Flexibility Program	629,077	401,540
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	6,366,611	118,046
93.251	Early Hearing Detection and Intervention	260,537	98,055
93.268	COVID-19 - Immunization Cooperative Agreements	11,254,169	8,855,636
93.268	Immunization Cooperative Agreements	78,420,861	184,885
	Total Immunization Cooperative Agreements	89,675,030	9,040,521
93.270	Viral Hepatitis Prevention and Control	250,669	-
93.301	Small Rural Hospital Improvement Grant Program	528,688	470,351
93.310	COVID-19 - Trans-NIH Research Support	770,924	19,883
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	156,131	-
93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	85,863,466	42,093,037
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	1,447,474	11,407
	Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	87,310,940	42,104,444
93.324	State Health Insurance Assistance Program	1,110,319	-
93.336	COVID-19 - Behavioral Risk Factor Surveillance System	5,536	-
93.336	Behavioral Risk Factor Surveillance System	506,013	-
	Total Behavioral Risk Factor Surveillance System	511,549	-
93.345	Leading Edge Acceleration Projects (LEAP) in Health Information Technology	69,301	-
93.354	COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	6,147,135	5,042,453
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	288,276	89,434
93.367	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	469,637	-
93.369	ACL Independent Living State Grants	345,993	206,913
93.387	National and State Tobacco Control Program	1,326,099	644,375
93.391	COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	17,834,587	17,772,676
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	2,023,492	1,105,060
93.434	Every Student Succeeds Act/Preschool Development Grants	7,629,837	-
93.435	Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke	1,370,062	1,234,410
93.436	Well-Integrated Screening and Evaluation for Women Across the Nation (WISEWOMAN)	625,051	200,025
93.439	State Physical Activity and Nutrition (SPAN)	981,491	404,096
93.464	ACL Assistive Technology	517,153	264,018

State of Missouri  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
93.478	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	412,184	182,906
93.498	COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	6,875,969	-
93.499	COVID-19 - Low Income Household Water Assistance Program	5,793,911	1,247,495
93.499	Low Income Household Water Assistance Program	2,309	-
	Total Low Income Household Water Assistance Program	5,796,220	1,247,495
93.556	MaryLee Allen Promoting Safe and Stable Families Program	5,228,820	-
93.558	Temporary Assistance for Needy Families	207,840,022	24,080,086
93.563	Child Support Enforcement	31,361,280	2,186,496
93.564	Child Support Enforcement Research	533,217	-
93.568	COVID-19 - Low-Income Home Energy Assistance	88,710,569	76,459,077
93.568	Low-Income Home Energy Assistance	111,487,407	24,378,696
	Total Low-Income Home Energy Assistance	200,197,976	100,837,773
93.569	COVID-19 - Community Services Block Grant	7,781,163	7,770,899
93.569	Community Services Block Grant	19,642,178	18,567,110
	Total Community Services Block Grant	27,423,341	26,338,009
	CCDF Cluster:		
93.575	COVID-19 - Child Care and Development Block Grant	303,002,361	11,366,113
93.575	Child Care and Development Block Grant	79,053,398	8,191,980
	Total Child Care and Development Block Grant	382,055,759	19,558,093
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	76,020,532	978,542
	Total CCDF Cluster	458,076,291	20,536,635
93.586	State Court Improvement Program	486,440	-
93.590	COVID-19 - Community-Based Child Abuse Prevention Grants	189,035	108,469
93.590	Community-Based Child Abuse Prevention Grants	725,380	725,380
	Total Community-Based Child Abuse Prevention Grants	914,415	833,849
93.597	Grants to States for Access and Visitation Programs	134,081	-
93.599	COVID-19 - Chafee Education and Training Vouchers Program (ETV)	256,886	-
93.599	Chafee Education and Training Vouchers Program (ETV)	1,592,933	-
	Total Chafee Education and Training Vouchers Program (ETV)	1,849,819	-
93.630	Developmental Disabilities Basic Support and Advocacy Grants	1,626,372	-
93.639	COVID-19 - Section 9813: State Planning Grants for Qualifying Community - Based Mobile Crisis Intervention Services	470,076	470,076
93.643	Children's Justice Grants to States	420,603	-
93.645	Stephanie Tubbs Jones Child Welfare Services Program	5,613,653	-
93.658	Foster Care Title IV-E	87,855,257	16,663
93.659	Adoption Assistance	70,439,781	-
93.665	COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	1,103,250	-
93.667	Social Services Block Grant	51,581,456	12,502,247
93.669	COVID-19 - Child Abuse and Neglect State Grants	11,337	-
93.669	Child Abuse and Neglect State Grants	1,263,900	-
	Total Child Abuse and Neglect State Grants	1,275,237	-
93.671	COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	2,976,136	2,976,136
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	2,051,442	1,934,941
	Total Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	5,027,578	4,911,077
93.674	COVID-19 - John H. Chafee Foster Care Program for Successful Transition to Adulthood	3,414,538	-
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	3,045,869	-
	Total John H. Chafee Foster Care Program for Successful Transition to Adulthood	6,460,407	-
93.686	Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	494,639	29,978
93.747	COVID-19 - Elder Abuse Prevention Interventions Program	1,922,412	1,088,485
93.767	Children's Health Insurance Program	352,789,153	-
	Medicaid Cluster:		
93.775	State Medicaid Fraud Control Units	1,763,386	-
93.777	COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	34,784	-
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	21,340,858	363,015
	Total State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	21,375,642	363,015
93.778	COVID-19 - Medical Assistance Program	734,024,845	-
93.778	Medical Assistance Program	11,815,929,594	2,763,123
	Total Medical Assistance Program	12,549,954,439	2,763,123
	Total Medicaid Cluster	12,573,093,467	3,126,138
93.788	Opioid STR	21,411,791	-

State of Missouri  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
93.791	COVID-19 - Money Follows the Person Rebalancing Demonstration	48,033	-
93.791	Money Follows the Person Rebalancing Demonstration	3,810,158	-
	Total Money Follows the Person Rebalancing Demonstration	3,858,191	-
93.870	COVID-19 - Maternal, Infant and Early Childhood Home Visiting Grant	94,482	-
93.870	Maternal, Infant and Early Childhood Home Visiting Grant	3,226,150	-
	Total Maternal, Infant and Early Childhood Home Visiting Grant	3,320,632	-
93.876	Antimicrobial Resistance Surveillance in Retail Food Specimens	175,104	-
93.889	COVID-19 - National Bioterrorism Hospital Preparedness Program	166,725	-
93.889	National Bioterrorism Hospital Preparedness Program	3,668,155	1,860,507
	Total National Bioterrorism Hospital Preparedness Program	3,834,880	1,860,507
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	3,574,774	2,245,748
93.913	Grants to States for Operation of State Offices of Rural Health	220,120	21,341
93.940	HIV Prevention Activities Health Department Based	7,597,732	3,880,964
93.945	Assistance Programs for Chronic Disease Prevention and Control	310,046	276,652
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	183,759	-
93.958	COVID-19 - Block Grants for Community Mental Health Services	19,679,628	-
93.958	Block Grants for Community Mental Health Services	16,234,225	-
	Total Block Grants for Community Mental Health Services	35,913,853	-
93.959	COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	18,710,804	-
93.959	Block Grants for Prevention and Treatment of Substance Abuse	33,008,185	-
	Total Grants for Prevention and Treatment of Substance Abuse	51,718,989	-
93.967	COVID-19 - Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	318,176	13,967
93.977	COVID-19 - Sexually Transmitted Diseases (STD) Prevention and Control Grants	492,911	202,516
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	1,850,866	276,347
	Total Sexually Transmitted Diseases (STD) Prevention and Control Grants	2,343,777	478,863
93.981	COVID-19 - Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	117,032	13,729
93.981	Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	460,809	420,128
	Total Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	577,841	433,857
93.982	COVID-19 - Mental Health Disaster Assistance and Emergency Mental Health	528,384	-
93.982	Mental Health Disaster Assistance and Emergency Mental Health	2,793,722	-
	Total Mental Health Disaster Assistance and Emergency Mental Health	3,322,106	-
93.991	Preventive Health and Health Services Block Grant	4,053,102	765,618
93.994	Maternal and Child Health Services Block Grant to the States	12,663,656	7,093,640
	Total Department of Health and Human Services	14,580,574,279	351,468,119
Corporation for National and Community Service			
94.003	COVID-19 - State Commissions	316,980	316,980
94.003	State Commissions	2,071,364	1,637,936
	Total State Commissions	2,388,344	1,954,916
94.006	COVID-19 - AmeriCorps	214,671	214,671
94.006	AmeriCorps	953,578	867,538
	Total AmeriCorps	1,168,249	1,082,209
94.008	COVID-19 - Commission Investment Fund	1,884,707	1,884,707
94.008	Commission Investment Fund	1,546,403	1,346,557
	Total Commission Investment Fund	3,431,110	3,231,264
94.009	Training and Technical Assistance		
94.013	AmeriCorps Volunteers In Service to America	96,841	-
	Total Corporation for National and Community Service	7,084,544	6,268,389
Executive Office of the President			
95.001	High Intensity Drug Trafficking Areas Program	3,979,581	2,889,974
	Total Executive Office of the President	3,979,581	2,889,974
Social Security Administration			
	Disability Insurance/SSI Cluster:		
96.001	Social Security Disability Insurance	48,741,805	-
	Total Disability Insurance/SSI Cluster	48,741,805	-
	Total Social Security Administration	48,741,805	-

State of Missouri  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

AL Number	Federal Grantor Agency - Program or Cluster Name	Federal Awards Expended	Amount Provided to Subrecipients
Department of Homeland Security			
97.008	Non-Profit Security Program	567,029	567,029
97.012	Boating Safety Financial Assistance	2,720,945	-
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	342,072	-
97.032	Crisis Counseling	296,371	-
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	102,946,473	100,466,486
97.039	Hazard Mitigation Grant	26,275,175	25,632,920
97.041	National Dam Safety Program	100,823	-
97.042	Emergency Management Performance Grants	7,326,271	4,424,393
97.045	Cooperating Technical Partners	5,986,729	-
97.047	BRIC: Building Resilient Infrastructure and Communities	3,019,516	3,019,516
97.050	COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	(639,140)	-
97.067	Homeland Security Grant Program	7,360,896	4,945,616
97.082	Earthquake Consortium	69,769	-
97.088	Disaster Assistance Projects	29,259	12,359
Total Department of Homeland Security		156,402,188	139,068,319
Total Expenditures of Federal Awards		\$ 20,863,238,794	\$ 2,966,056,025

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

---

# State of Missouri - Single Audit

## Notes to the Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2023

---

#### 1. Significant Accounting Policies

---

The following is a summary of the significant accounting policies used by the State of Missouri.

**A. Purpose of Schedule and Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) of the State of Missouri is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the U.S. Office of Management and Budget (OMB) 2023 Compliance Supplement. The Schedule is not a required part of the State's basic financial statements. The Uniform Guidance requires a schedule that shows total federal awards expended for each federal financial assistance program, the Assistance Listing, and the total amount provided to subrecipients from each federal program. Federal financial assistance programs that have not been assigned an Assistance Listing are identified as Assistance Listing Number XX.Uxx, where XX represents the federal grantor agency and Uxx represents an unknown extension number. Appendix VII of the supplement states that expenditures of federal awards made under the Coronavirus Preparedness and Response Supplemental Appropriations Act, the Families First Coronavirus Response Act, the Coronavirus Aid, Relief and Economic Security Act (CARES Act), the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), and the American Rescue Plan Act (ARP) should be identified separately on the schedule with the inclusion of the prefix "COVID-19-" in the name of the federal program.

The Schedule includes all federal awards expended by the State during the year ended June 30, 2023, except for those programs administered by public universities and other component units, which are legally separate from the State and audited by other auditors. They are responsible for engaging other auditors to perform audits in accordance with the Uniform Guidance, if required.

To compile the Schedule, the Office of Administration required each department, agency, and office that expended direct and/or indirect federal funding during the state fiscal year to prepare a schedule of expenditures of federal awards. The schedules for the departments, agencies, and offices were combined to form the Schedule of Expenditures of Federal Awards for the State of Missouri.

**B. Basis of Presentation**

The accompanying Schedule includes the federal award activity of the State of Missouri for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, which defines federal awards as federal financial assistance and cost-reimbursement contracts that non-federal entities receive or administer in the form of grants, loans, loan guarantees, non-cash assistance, property (including donated surplus property), cooperative agreements, interest



State of Missouri - Single Audit  
Notes to the Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include other contracts that a federal agency uses to buy goods or services from a contractor. Because the Schedule presents only a selected portion of the operations of the State, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the State.

*C. Basis of Accounting*

Most expenditures presented in the Schedule are reported on the cash basis of accounting, while some are presented on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance; wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

*D. Indirect Cost Rate*

For the fiscal year ending June 30, 2023, one agency, the Department of Agriculture, elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

## **2. Unemployment Insurance Expenditures**

The Unemployment Insurance program (Assistance Listing No. 17.225) is administered by the Department of Labor and Industrial Relations through a unique federal-state partnership that was founded upon federal law but implemented through state law. Benefits are paid from federal funds and state unemployment taxes that are deposited into the state's account in the Federal Unemployment Trust Fund. The state's administrative expenditures incurred under this program are funded by federal grants. For the purposes of presenting the expenditures of this program in the Schedule, both state and federal funds have been considered federal awards expended. The breakdown of the state and federal portions of the total program expenditures for the fiscal year ended June 30, 2023, is as follows:

State Portion (Benefits Paid)	\$ 179,602,248
Federal Portion (Benefits Paid)	1,478,689
Federal Portion (Administrative Costs)	52,460,152
Federal Portion (Benefits Paid) - CARES Act Related	(7,059,661)
Federal Portion (Administrative Costs) - CARES and Families First Coronavirus Response Act Related	2,782,188
Total Program Expenditures	\$ 229,263,616





---

### **3. Special Supplemental Nutrition Program for Women, Infants and Children (WIC) Rebates**

---

The State received cash rebates from an infant formula manufacturer totaling \$29,334,498 on sales of formula to participants in the WIC program (Assistance Listing No. 10.557) administered by the Department of Health and Senior Services (DHSS). This amount was excluded from total program expenditures. Rebate contracts with infant formula manufacturers are authorized by 7 CFR Section 246.16a as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. The state was able to extend program benefits to more persons than could have been served this fiscal year in the absence of the rebate contract.

---

### **4. Medical Assistance Program (Medicaid) and Children's Health Insurance Program (CHIP) Prescription Drug Rebates**

---

The state received cash rebates from drug manufacturers totaling \$633,936,562 (federal share) on purchases of covered outpatient drugs for participants in the Medicaid and the CHIP (Assistance Listing Nos. 93.778 and 93.767) administered by the Department of Social Services - MO HealthNet Division. This amount was excluded from total program expenditures. Rebate contracts with drug manufacturers are authorized by 42 USC Section 1396r-8 as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for medical assistance costs.

---

### **5. HIV Care Formula Grants Prescription Drug Rebates**

---

The State received cash rebates from drug manufacturers totaling \$33,977,043 on purchases of covered drugs for participants in the HIV Care Formula Grants program (Assistance Listing No. 93.917) administered by the DHSS. If program expenditures are available, the rebates will offset the program expenditures resulting in a reduction in expenditures incurred by the program. Of the amount of rebates received, \$28,769,706 reduced total program expenditures and these expenditures were not reported on the SEFA. The remaining rebates of \$5,207,337 did not offset program expenditures and were not used to reduce program expenditures. The allowable use of drug rebates is restricted by 42 USC Section 300ff-26(g).

---

### **6. Federal Loan Guarantees**

---

Because of the Healthcare and Education Affordability Reconciliation Act enacted March 30, 2010 (Public Law 111-152), the authority to make or ensure loans under the Federal Family Education Loans program (Assistance Listing No. 84.032) ended June 30, 2010. The original principal outstanding of all loans guaranteed by the DHEWD was \$578,392,690 as of June 30, 2022. The balance of defaulted loans (including principal and accrued



State of Missouri - Single Audit  
Notes to the Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

interest) that the federal Department of Education imposes continuing compliance requirements of the DHEWD was \$172,054,733 as of June 30, 2022.

Per Dear Colleague Letter GEN-21-03, guarantors were directed to halt collection of defaulted student loans and set interest rates to 0% through at least September 30, 2021, due to the COVID-19 National Emergency. The change was retroactive to March 13, 2020, requiring refunds of all involuntary payments and accrued interest. The Biden Administration extended the collection pause and 0% interest rate several times, with the final pause ending June 30, 2023.

The Missouri Student Loan Program ended effective September 30, 2022. This was due primarily to the cessation of collections retroactive to March 13, 2020, per Dear Colleague Letter GEN-21-03. Without collections, the Federal Reserve Fund and Operating Fund have dwindled steadily. All Missouri Student Loans guaranteed by the DHEWD were transferred to Educational Credit Management Corporation (ECMC) October 1, 2022. As of September 30, 2022, the original principal outstanding of all loans transferred was \$524,732,720. The balance of defaulted loans (including principal and accrued interest) transferred to ECMC on the same date was \$178,847,367.

---

## 7. Non-cash Assistance

---

The Schedule contains values for non-cash assistance for several programs.

Supplemental Nutrition Assistance Program and Pandemic EBT Food Benefits Program expenditures totaling \$1,584,636,324 (\$1,473,315,446 for Assistance Listing No. 10.551 and \$111,320,878 for Assistance Listing No. 10.542) represent actual disbursements for client purchases of authorized food products through the use of the electronic benefits card program administered by the Department of Social Services - Family Support Division (DSS-FSD).

The Department of Elementary and Secondary Education distributes food commodities to school districts under the National School Lunch Program (Assistance Listing No. 10.555). Distributions are valued at the cost of the food paid by the federal government and totaled \$41,126,666.

The DSS-FSD, through the Summer Food Service Program for Children (Assistance Listing No. 10.559), provides United States Department of Agriculture (USDA)-donated foods to providers who serve free healthy meals to children and teens in low-income areas during the summer months when school is not in session. The DSS-FSD, through the Emergency Food Assistance Program (Food Commodities) (Assistance Listing No. 10.569),



---

State of Missouri - Single Audit  
Notes to the Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

---

provides USDA-donated foods for disaster relief and to six non-profit food banks for distribution to food pantries and community groups for feeding those in need. Distributions are valued at the federally assigned value of the product distributed and totaled \$43,533 for the Summer Food Service Program for Children, and \$21,122,253 for the Emergency Food Assistance Program and Commodity Credit Corporation (CCC).

The DHSS distributes food commodities to low-income persons under the Commodity Supplemental Food Program (Assistance Listing No. 10.565). Distributions are valued at the cost of the food paid by the federal government and totaled \$6,365,410.

The Department of Public Safety distributes excess federal Department of Defense (DOD) equipment to state and local law enforcement agencies under the DOD Excess Property Program (Assistance Listing No. 12.U01). Property distributions totaled \$1,827,847 when valued at the historical cost assigned by the federal government. Distributions are presented at the estimated fair market value of the property at the time of distribution, calculated as 23.34 percent of the historical cost, or \$426,619.

The State Agency for Surplus Property distributes federal surplus property to eligible donees under the Donation of Federal Surplus Personal Property program (Assistance Listing No. 39.003). Property distributions totaled \$6,808,945 when valued at the historical cost assigned by the federal government. Distributions are presented at the estimated fair market value of the property at the time of distribution, calculated as 23.34 percent of the historical cost, or \$1,589,208.

The DHSS distributes vaccines to local health agencies and other health care professionals under the Immunization Cooperative Agreements program (Assistance Listing No. 93.268). Distributions are valued at the cost of the vaccines paid by the federal government and totaled \$73,755,080.

---

# State of Missouri - Single Audit

## Schedule of Findings and Questioned Costs

### Year Ended June 30, 2023

---

#### Section I - Summary of Auditor's Results

##### Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

Qualified

Unmodified for all opinion units except for the governmental activities and the General Fund, which were qualified.

Internal control over financial reporting:

- Material weaknesses identified? X yes        no
- Significant deficiencies identified? X yes        none reported

Noncompliance material to financial statements?        yes X no

##### Federal Awards

Internal control over major federal programs:

- Material weaknesses identified? X yes        no
- Significant deficiencies identified? X yes        none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified for all major programs except for the following major programs that were qualified:

AL

<u>Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.558	Child and Adult Care Food Program, modified for Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Subrecipient Monitoring
21.027	Coronavirus State and Local Fiscal Recovery Funds, modified for Subrecipient Monitoring
93.767	Children's Health Insurance Program, modified for Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Other
93.775, 93.777, 93.778	Medicaid Cluster, modified for Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Other

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance (2 CFR 200.516(a))?

X yes        no



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

Identification of major federal programs:

AL Number(s)	Name of Federal Program or Cluster
10.558	Child and Adult Care Food Program
10.565	
10.568	Food Distribution Cluster
10.569	
12.401	National Guard Military Operations and Maintenance (O&M) Projects
15.605	
15.611	Fish and Wildlife Cluster
17.225	Unemployment Insurance
21.027	Coronavirus State and Local Fiscal Recovery Funds
84.010	Title I Grants to Local Educational Agencies
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)
84.425C	
84.425D	
84.425R	Education Stabilization Fund
84.425U	
84.425V	
84.425W	
93.044	
93.045	Aging Cluster
93.053	
93.563	Child Support Enforcement
93.575	
93.596	Child Care and Development Fund (CCDF) Cluster
93.659	Adoption Assistance
93.767	Children's Health Insurance Program
93.775	
93.777	Medicaid Cluster
93.778	
93.958	Block Grants for Community Mental Health Services

Dollar threshold used to distinguish  
between Type A and Type B programs: \$31,294,858

Auditee qualified as a low-risk auditee? \_\_\_\_\_ yes   X   no



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

---

## Section II - Financial Statement Findings

The findings related to the financial statement audit are reported in the Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters (Report No. 2024-036<sup>3</sup>). That report included the following findings:

FS2023-001. Office of Administration Financial Reporting Controls - ACFR Preparation

FS2023-002. Department of Revenue Financial Reporting Controls

FS2023-003. Department of Social Services Financial Reporting Controls

FS2023-004. Office of Secretary of State Financial Reporting Controls

FS2023-005. Office of Administration SAM II Transaction Approvals

---

<sup>3</sup> See report at <<https://auditor.mo.gov/AuditReport/ViewReport?report=2024036>>.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

### Section III - Federal Award Findings and Questioned Costs/

#### **2023-001. Medicaid National Correct Coding Initiative**

Federal Agency:	Department of Health and Human Services (DHHS)
Federal Program:	93.767 Children's Health Insurance Program 2022 - 2205MO5021 2023 - 2305MO3002 and 2305MO5021 93.778 COVID-19 - Medical Assistance Program 93.778 Medical Assistance Program 2022 - 2205MO5MAP and 2205MO5ADM 2023 - 2305MO5MAP and 2305MO5ADM
State Agency:	Department of Social Services (DSS) - MO HealthNet Division (MHD)
Type of Finding:	Internal Control (Material Weakness) and Noncompliance

As noted in our 3 previous audits,<sup>4</sup> the MHD did not fully implement the Medicaid National Correct Coding Initiative (NCCI) edit requirements. The MHD through the Medicaid Management Information System (MMIS) contractor, did not reprocess claims when edit files were implemented late. As a result, the claims processed during 103 of the days, or 28 percent, during the year ended June 30, 2023, were processed using outdated edits. During the year ended June 30, 2023, the MHD made Medical Assistance Program (Medicaid) and Children's Health Insurance Program (CHIP) payments, subject to NCCI edits, totaling approximately \$11.4 billion.

The DSS contracts for the operation and maintenance of the MMIS. Medical providers submit fee-for-service claims for services provided to Medicaid and CHIP participants in the MMIS, and payments are made through the MMIS. To help ensure only allowable claims are paid, system edit checks flag and/or deny payment on suspicious or unusual claims. Section 6507 of the Affordable Care Act (Section 1903(r) of the Social Security Act<sup>5</sup>) requires the MHD to completely and correctly implement specific NCCI methodologies and edits into the MMIS. The purpose of the NCCI is to promote correct coding, prevent coding errors, prevent coding manipulation, and reduce improper payments. The DHHS - Centers for Medicare and Medicaid Services (CMS) published the Medicaid NCCI Policy Manual and the Medicaid NCCI Technical Guidance Manual to provide specific requirements and assist state Medicaid agencies in implementing the NCCI methodologies.

<sup>4</sup> See single audit reports at <<https://auditor.mo.gov/AuditReport/Reports?SearchLocalState=35>>, finding numbers 2022-001, 2021-004 and 2020-002.

<sup>5</sup> Title 42 USC 1396b(r).



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

The two NCCI edit categories are Procedure-to-Procedure (PTP) edits that are designed to identify pairs of procedure codes that should not be reported together; and Medically Unlikely Edits (MUE) that limit the number of units of service allowed for certain services and items. The DHHS-CMS provides PTP and MUE edit files to the MHD most quarters. Each edit file contains all current edits and replaces the previously provided edit file. Section 7 of the Medicaid NCCI Technical Guidance Manual requires the MHD to implement the edit files into the MMIS on the first day of each quarter. If the applicable edit files are not implemented by the first day of the second month of the quarter, the MHD is required to reprocess any claims processed with outdated edits once the updates are implemented. For example, the MHD was required to implement the edit files for the quarter ended June 30, 2022, by August 1, 2022. Since the edit files were implemented after August 1, the MHD was required to reprocess all claims processed during the period July 1, 2022, through the date the edit file was implemented.

The CMS issued edit files requiring implementation in 3 of the 4 quarters during the year ended June 30, 2023. The MHD through the MMIS contractor, implemented the edit files late for the quarters ended June 30, 2022, and December 31, 2022, and did not reprocess the claims as required. As a result, claims processed during the periods July 1, 2022, through August 26, 2022, and January 1, 2023, through February 17, 2023, were not reprocessed under the updated edits. In total, the claims processed during 103 of the days, or 28 percent, during the year ended June 30, 2023, were processed using outdated edits.

The DSS Summary Schedule of Prior Audit Findings for finding number 2022-001 states the MHD will reprocess claims if the edits are not implemented timely. However, as noted in this finding, no claims were reprocessed when required during the audit period.

In addition to noncompliance with Section 6507 of the Affordable Care Act, the failure to reprocess claims paid with incorrect edits increases the risk that coding errors or irregularities will go undetected, and improper payments will be made. To ensure compliance with the NCCI requirements, the MHD should establish internal controls over NCCI edits. Regulation 45 CFR Section 75.303(a) requires the non-Federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

## Recommendation

The DSS through the MHD continue to strengthen controls over the NCCI requirements to ensure claims are reprocessed when NCCI edits are not implemented timely, as required.





State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

Auditee's Response

*We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.*

**2023-002.  
Medicaid Management  
Information System Access**

Federal Agency: Department of Health and Human Services  
Federal Program: 93.767 Children's Health Insurance Program  
2022 - 2205MO5021  
2023 - 2305MO3002 and 2305MO5021  
93.778 COVID-19 - Medical Assistance Program  
93.778 Medical Assistance Program  
2022 - 2205MO5MAP and 2205MO5ADM  
2023 - 2305MO5MAP and 2305MO5ADM  
State Agency: Department of Social Services (DSS) - MO  
HealthNet Division (MHD)  
Type of Finding: Internal Control (Material Weakness) and  
Noncompliance

The MHD did not timely review Medicaid Management Information System (MMIS) access rights and remove user accounts for users no longer employed in positions needing access. Our sample of 40 MMIS users with access as of June 2023 identified 2 terminated users whose access had not been removed for 9 and 13 months. Approximately 1,600 various DSS employees and employees of DSS contractors have access to the MMIS.

The MMIS is the benefit claims processing and information retrieval system used by the MHD for the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP). DSS supervisors are instructed to notify MMIS security officers of employee terminations so the MMIS access can be removed. The MHD Annual MMIS Security Review Procedures also require MMIS staff review user account access annually to ensure access is still appropriate.

As of audit fieldwork in November 2023, the MHD had not conducted the MMIS user annual review since July 2022. While MHD security officers had obtained a report of active user accounts as of June 13, 2023, they had not verified whether access was appropriate for each user. After our inquiries, in December 2023, the MMIS security officers commenced their review of users with access as of June 13, 2023. DSS officials could not provide a reasonable explanation why the annual review had not been initiated or completed at the time of our audit.

We randomly selected a sample of 40 active user accounts as of June 13, 2023, and identified 2 accounts (5 percent) for individuals who had terminated from the DSS or from a contractor. System access had not been removed although the individuals had been terminated for 9 and 13 months prior to our review. In the annual review that commenced upon our inquiries, MHD security officers identified and removed access for these 2 accounts.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

The Health Insurance Portability and Accountability Act (HIPAA) requires the state to follow 45 CFR Section 164.308(a)(3)(ii)(C), which requires implementation of procedures for terminating access to electronic protected health information when the employment of a workforce member ends. The failure to perform timely reviews of MMIS user access rights and remove all terminated employees' and contractors' access on a timely basis increases the risk of unauthorized access and may compromise the confidentiality and integrity of MMIS data. Furthermore, reviews of user access rights serve as an internal control over the administration of the Medicaid and the CHIP. Regulation 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The DSS through the MHD review user access to the MMIS annually and ensure inappropriate access, including that of terminated users, is removed in a timely manner.

Auditee's Response

*We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.*

**2023-003.**  
**Medicaid and CHIP New**  
**Provider Eligibility**

Federal Agency:	Department of Health and Human Services (DHHS)
Federal Program:	93.767 Children's Health Insurance Program 2022 - 2205MO5021 2023 - 2305MO3002 and 2305MO5021
	93.778 COVID-19 - Medical Assistance Program
	93.778 Medical Assistance Program 2022 - 2205MO5MAP and 2205MO5ADM 2023 - 2305MO5MAP and 2305MO5ADM
State Agency:	Department of Social Services (DSS) - MO HealthNet Division (MHD) and Missouri Medicaid Audit and Compliance (MMAC)
Type of Finding:	Internal Control (Material Weakness) and Noncompliance

The DSS needs to improve internal control to ensure new provider applications for participation in the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP) are properly reviewed and screened as required by federal regulations and state procedures. MMAC Provider Enrollment Unit staff did not fully complete and/or retain new provider enrollment application checklists for 3 of 40 (8 percent) new providers sampled. There were approximately 10,000 new Medicaid and CHIP providers enrolled during the year ended June 30, 2023.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

To enroll in the Medicaid and CHIP programs, providers of medical services must be licensed in accordance with federal, state, and local laws and regulations. Regulations 42 CFR 455 Subpart E and 42 CFR Section 457.990<sup>6</sup> require new provider enrollments be subjected to specific screening and enrollment requirements.

MMAC personnel are responsible for reviewing new provider enrollment applications to determine whether the provider meets eligibility requirements. MMAC procedures for enrolling new providers<sup>7</sup> require MMAC Provider Enrollment Unit personnel to complete a new provider enrollment application checklist to ensure all the necessary screening steps were performed. The procedures include multiple steps, including verifying the legal business name with the Secretary of State, screening the DHHS - Office of Inspector General website and the sex offender registry, and ensuring the provider's professional license is active. Completed checklists serve as documentation the enrollment application was properly reviewed and required screening steps were performed before the application was approved and the provider enrolled. Most reviews are performed and checklists prepared by MMAC personnel without any supervisory review. Checklists prepared by new staff are reviewed by experienced staff or supervisors. Once a staff member has demonstrated the ability to process and approve applications with little or no errors, supervisory reviews are limited to random monthly reviews.

MMAC procedures for enrolling new providers were not sufficient to ensure new provider enrollment application checklists, documenting the review and screening of applications, were completed and retained for each new provider enrolled. To test compliance with eligibility requirements for new providers, we reviewed enrollment documentation for a randomly-selected sample of 40 newly enrolled providers during the year ended June 30, 2023. Complete checklists were not on file for 3 (8 percent) of the providers. A checklist was missing for one provider, and checklists prepared for two providers did not include initials of the preparer attesting the final steps of the checklist were complete.

Without complete new provider enrollment application checklists, the DSS lacks documentation that established internal controls to ensure reviews and screenings were performed for all new enrollments as required. The failure to ensure providers were properly screened as required prior to enrollment can result in Medicaid and CHIP payments being made to ineligible providers, which would be unallowable costs of the federal programs and could require

<sup>6</sup> Regulation 42 CFR Section 457.990 requires the same enrollment requirements for CHIP providers as Medicaid providers, established at 42 CFR Part 455, Subpart E.

<sup>7</sup> The procedures for both enrolling new providers and revalidating existing providers are included in the internal document titled "MMAC Revalidation Procedures."



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

repayment by the state from state resources. Regulation 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The DSS through the MHD and the MMAC review, strengthen, and enforce internal controls to ensure complete new provider enrollment application checklists are prepared and retained documenting that new Medicaid and CHIP provider applications were reviewed and screened as required.

Auditee's Response

*We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.*

**2023-004.**  
**Medicaid and CHIP**  
**Receipt Controls**

Federal Agency:	Department of Health and Human Services
Federal Program:	93.767 Children's Health Insurance Program 2022 - 2205MO5021 2023 - 2305MO3002 and 2305MO5021
	93.778 COVID-19 - Medical Assistance Program
	93.778 Medical Assistance Program 2022 - 2205MO5MAP and 2205MO5ADM 2023 - 2305MO5MAP and 2305MO5ADM
State Agency:	Department of Social Services (DSS) - MO HealthNet Division (MHD)
Type of Finding:	Internal Control (Material Weakness)

The MHD does not have adequate controls in place to ensure the proper management of receipts. The MHD does not adequately restrict user access within the Medicaid Management Information System (MMIS) and does not account for all cash control numbers to ensure all checks and money orders received are properly deposited or returned to senders if the payment cannot be accepted.

Effective October 2022, processing of receipts for the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP) was moved from the DSS - Division of Finance and Administrative Services (DFAS) to the MHD. During the year ended June 30, 2023, the DSS processed receipts totaling approximately \$1.2 billion. These receipts include checks and money orders received from participants, providers, and insurance companies for items such as premiums, reimbursements, and taxes.

MHD Financial Operations and Reporting Unit (FORU) staff receive checks and money orders, post the receipts to the receipts module in the MMIS, and prepare deposit transmittals. MHD program staff apply the receipts to the applicable accounts in the accounts receivable module in the MMIS. Of the



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

approximately \$1.2 billion, less than \$25 million (2 percent) was received through a contracted bank lockbox, then posted to the Automated Health System, which accounts for payments received from participants, using a contractor created data file and deposited by contractor employees.

MMIS user access

The MHD does not adequately restrict user access within the receipts and accounts receivable modules in the MMIS. The FORU Senior Accountant and the Accountant can access checks and money orders, record receipts and change receipt records in the MMIS, update or close the related accounts receivable in the MMIS, apply the restrictive endorsement to checks, and prepare deposit transmittals. MHD officials indicated these two employees need full access to the MMIS in case of employee absences or turnover. However, there are no documented independent or supervisory reviews of the MMIS entries and changes made by these employees, which increases the risks of misappropriation and undetected errors.

Proper segregation of duties separates the duties of handling and recording receipts from the duties of modifying accounts receivable records. If proper segregation of duties cannot be achieved, it is essential to document independent or supervisory reviews of MMIS entries and changes made by employees whose duties are not segregated.

Cash control numbers

The MHD's reconciliations of receipts, deposits, and checks and money orders on hand are not sufficient to account for all cash control numbers to ensure all checks and money orders received are properly deposited or returned to senders.

The MMIS and the Automated Health System assign receipt numbers, also called cash control numbers, when receipts are scanned and posted in the systems. MHD staff reconcile receipts listed on deposit transmittals to system-generated deposit reports daily, and reconcile open transaction reports to checks and money orders in the MHD's safes weekly. However, neither of these reconciliations account for the sequence of all cash control numbers. MHD officials indicated there are instances when the systems skip a cash control number due to a system error when a receipt is being recorded; however, the procedure to monitor for or account for these skipped numbers was discontinued in the transition of receipting duties from the DFAS to the MHD.

During a count of undeposited items and a review of related receipt records on December 11, 2023, auditors noted numerous omitted cash control numbers. At our request, MHD officials reviewed the omitted cash control numbers and determined several were skipped by the system and the remaining numbers were included in deposits on various other days.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

Failure to properly account for cash control numbers increases the risk of misappropriation.

Conclusions

Strong internal controls are necessary to ensure Medicaid and CHIP receipts are accounted for properly. Regulation 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States or the *Internal Control Integrated Framework*, issued by the Committee of Sponsoring Organizations of the Treadway Commission." Paragraphs 10.03 and 10.12 of the *Standards for Internal Control in the Federal Government*, also known as the Green Book, provide that management should establish physical controls to periodically compare vulnerable assets to control records; secure and safeguard vulnerable assets; and consider segregation of duties in designing control activity responsibilities so that incompatible duties are segregated and, where such segregation is not practical, design alternative control activities to address the risk.

Recommendation

The DSS through the MHD review, strengthen, and enforce internal controls over Medicaid and CHIP receipts. The MHD should restrict user access within the MMIS for FORU accounting personnel and adequately segregate asset custody and receipt recording duties from accounts receivable duties, or perform documented supervisory reviews of MMIS entries and changes made by employees whose duties are not segregated. In addition, the MHD should establish procedures to account for all cash control numbers to ensure all receipts are deposited or returned to senders.

Auditee's Response

*We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.*

**2023-005.**  
**Medicaid and CHIP**  
**MAGI-Based Participant**  
**Eligibility**  
**Redeterminations**

Federal Agency:	Department of Health and Human Services (DHHS)
Federal Program:	93.767 Children's Health Insurance Program
	2022 - 2205MO5021
	2023 - 2305MO3002 and 2305MO5021
	93.778 COVID-19 - Medical Assistance Program
	93.778 Medical Assistance Program
	2022 - 2205MO5MAP and 2205MO5ADM
	2023 - 2305MO5MAP and 2305MO5ADM
State Agency:	Department of Social Services (DSS) - MO
	HealthNet Division (MHD) and Family Support
	Division (FSD)



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

Type of Finding: Internal Control (Significant Deficiency) and  
Noncompliance

As similarly noted in our 4 previous audits,<sup>8</sup> the DSS does not have sufficient controls to ensure compliance with eligibility redetermination requirements of the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP) for certain participants whose eligibility is based on the Modified Adjusted Gross Income (MAGI). The DSS did not correct manual system overrides for approximately 11,500 (1 percent) MAGI-based participants, preventing their cases from being closed when necessary, and did not perform redeterminations for those participants requiring redeterminations once previously-suspended requirements resumed.

To ensure MAGI-based participants continue to be eligible for benefits, 42 CFR Section 435.916 requires a redetermination of eligibility once every 12 months, or when circumstances affecting a participant's eligibility change. The regulation requires termination of benefits when a participant no longer meets eligibility requirements. During the period March 19, 2020, to March 31, 2023, the eligibility redetermination and most termination requirements were temporarily suspended in response to the COVID-19 Public Health Emergency (PHE). During that period, all validly enrolled participants on March 19, 2020, were to remain continuously enrolled, except for participants who requested removal, moved out of state, or died. Effective April 1, 2023, the DSS was required to initiate redeterminations within 12 months, and complete redeterminations within 14 months, for all participants. Of the approximately 1.5 million Medicaid and CHIP participants as of June 30, 2023, approximately 1.1 million were MAGI-based participants.

The Medicaid Eligibility Determination and Enrollment System (MEDES), implemented in January 2014, tracks eligibility information for MAGI-based participants, including redetermination due dates; and in some cases, performs redeterminations. Non-automatic redeterminations for MAGI-based participants are performed manually by FSD eligibility benefit technicians. Eligibility information is transferred from MEDES into the Medicaid Management Information System (MMIS), the Medicaid claims payment system, nightly. To ensure continuous enrollment during the PHE, the DSS programmed the MEDES to continue coverage effective March 18, 2020, except in the case of a participant's death, out of state move, or voluntary closure. For some exceptions, the MEDES automatically closed the case. For other exceptions, an FSD eligibility benefit technician manually recorded the reason for closure and initiated closure of the participant's case in the MEDES. The COVID-19/Annual Renewals Unwinding User Acceptance

<sup>8</sup> See single audit reports at <<https://auditor.mo.gov/AuditReport/Reports?SearchLocalState=35>>, finding numbers 2022-002, 2021-005, 2020-003, and 2019-005.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

Test Plan (unwinding plan), submitted to the DHHS - Centers for Medicare and Medicaid Services (CMS), provided that redeterminations would resume on April 1, 2023, and be completed over a 14-month period. Per the unwinding plan, for the year ended June 30, 2023, redeterminations were to be initiated for all participants with April, May, and June due dates and completed for participants with April due dates.

MEDES operations have been problematic since implementation and manual overrides to individual cases to compensate for previous system errors and limitations were not corrected. DSS officials explained there was a period of time when the MEDES was incorrectly closing some eligible cases before a redetermination could be performed. To prevent affected cases from being closed, DSS personnel manually overrode system controls. However, once these system limitations were corrected in June 2017, the DSS did not remove the previously established manual overrides, which prevented the system from taking automatic actions such as identifying cases needing redetermination and closing cases. Additional overrides have also been made subsequent to the June 2017 corrections.

In the response to recommendations in the prior 4 audits, and in the unwinding plan, DSS officials indicated they developed a report and process to identify MEDES participants with overdue redeterminations due to system problems; and effective April 1, 2023, they planned to begin removing the manual overrides and performing redeterminations for these participants. However, as of June 30, 2023, the DSS had not developed a usable report, reviewed these participants to ensure they remained eligible and did not meet one of the exceptions requiring termination during the PHE, or initiated or completed redeterminations for all participants with April due dates. As a result, cases for participants with manual overrides that did not meet eligibility requirements prior to, during, or after the PHE ended, may not have been closed. After our inquiries, the DSS developed a usable report in August 2023, identifying approximately 11,500 individuals with active overrides, or 1 percent of the MAGI-based participant population.

The DSS Corrective Action Plan (CAP) and Summary Schedule of Prior Audit Findings for prior audit finding number 2022-002 state the DSS has processes in place to terminate eligibility for individuals who are deceased, voluntarily request closure, or report they have moved out of state. However, these processes have not been applied to all participant cases with manual system overrides needing closure. Although our random sample of 60 (of over 1 million) MAGI-based participants that were continuously enrolled during the year ended June 30, 2023, did not identify any participants with previously-established overrides, the condition remained that participants with manual overrides applied to their case had not been identified or reviewed to ascertain whether they continue to meet eligibility requirements.





State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

The failure to implement adequate internal controls to ensure ineligible participant cases are closed and redeterminations are performed as required can result in Medicaid and CHIP payments being made on behalf of ineligible individuals, which would be unallowable costs of the federal programs. Regulation 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The DSS through the MHD and the FSD review and correct cases for participants with manual overrides in the MEDES, ensure redeterminations are completed for these participants as required, and close the cases of any ineligible participants. In addition, the DSS should ensure system controls are functioning as designed for these participants.

Auditee's Response

*We disagree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement.*

Auditor's Comment

The DSS Corrective Action Plan (CAP) states the DSS disagrees there is a significant deficiency in internal controls because no participants with manual overrides were identified in the audit sample. Once the DSS finally identified these participants in August 2023 (despite recommendations in the prior 4 audits), the DSS confirmed there were approximately 11,500 participants with active overrides, or 1 percent of the MAGI-based participant population. The significant internal control weaknesses associated with these participants, which have existed for many years, remain regardless of whether any of these participants were selected in the audit sample. The CAP states the DSS had processes in place to terminate eligibility for individuals who were deceased, voluntarily requested closure, or reported they moved out of state. However, as noted in the finding, these processes were not applied to all participant cases with manual system overrides, and instead of proactively reviewing cases as recommended, the DSS merely reacted when information was provided to them. Until the manual overrides are corrected and/or applicable participants reviewed, there will be continued circumvention of established internal controls and risk of improper payments on these cases. Therefore, this finding is valid.

**2023-006.**  
**Medicaid and CHIP**  
**Participant Eligibility**  
**Terminations**

Federal Agency:	Department of Health and Human Services
Federal Program:	93.767 Children's Health Insurance Program
	2022 - 2205MO5021
	2023 - 2305MO3002 and 2305MO5021
	93.778 COVID-19 - Medical Assistance Program
	93.778 Medical Assistance Program
	2022 - 2205MO5MAP and 2205MO5ADM
	2023 - 2305MO5MAP and 2305MO5ADM



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

---

State Agency:	Department of Social Services (DSS) - MO HealthNet Division (MHD) and Family Support Division (FSD)
Type of Finding:	Internal Control (Significant Deficiency) and Noncompliance
Questioned Costs:	\$1,555

---

The DSS does not have sufficient controls to ensure benefits are terminated for participants no longer eligible for the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP). Our review found a death match was not operating in the Medicaid Eligibility Determination and Enrollment System (MEDES) during the year ended June 30, 2023. Additionally, for 2 of 60 participant cases sampled, the DSS received information requiring participant case termination, but did not manually terminate the participants' eligibility in the applicable eligibility system. There were approximately 1.5 million Medicaid and CHIP participants as of June 30, 2023.

To ensure participants continue to be eligible for benefits, 42 CFR Sections 435.916(d) and 435.952(a) require the agency to redetermine eligibility whenever it receives information about a change in a participant's circumstances that may affect eligibility. The regulation requires termination of benefits when a participant no longer meets eligibility requirements. During the period March 19, 2020, to March 31, 2023, the eligibility redetermination and most termination requirements were temporarily suspended in response to the COVID-19 Public Health Emergency (PHE), except for participants who requested removal, moved out of state, or died.

Termination of benefits originate from various sources including periodic matches against external records, or information voluntarily provided by the participant and/or their relatives. Certain match results automatically update participant eligibility in the eligibility systems.<sup>9</sup> When other information is received, such as voluntarily-provided information or certain external match reports, a manual entry in the applicable eligibility system is generally required to initiate the termination and close the case.

To test compliance with eligibility requirements, we reviewed eligibility documentation for a randomly-selected sample of 60 Medicaid and CHIP participants enrolled prior to the audit period and continuously enrolled during the year ended June 30, 2023. Of the 60 participants, 3 qualified for one of the PHE exceptions requiring termination during the PHE; however, 2

---

<sup>9</sup> The MEDES is used for participants whose eligibility is based on their Modified Adjusted Gross Income, and the Family Assistance Management Information System (FAMIS) is used for Aged, Blind and Disabled program participants.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

of the 3 participant cases were not terminated in the applicable eligibility system upon their death or request for voluntary closure.

**Vital records death match** Our investigation of the participant not terminated after his death noted the DSS monthly death match against Department of Health and Senior Services (DHSS) vital records information was not operating during the audit period. DSS officials indicated the death match, which automatically terminates eligibility for participants upon their death, was eliminated from the MEDES due to system problems sometime before the beginning of the audit period and had not resumed as of our inquiry in March 2024. Because the death match was not operating, coupled with the failure to make a manual entry (see subsequent explanation), the participant was not terminated in the MEDES.

When operating, the monthly DHSS vital records death match serves as a key internal control to identify and terminate participants.

**Information received** For both participants, information requiring participant case termination was received by the DSS; however, DSS personnel did not manually terminate the participants' eligibility in the applicable eligibility system.

- For the participant not terminated after his January 2023 death, DSS personnel indicated when the DSS received a monthly Social Security Administration report listing the participant as deceased, the date of death was updated in the FAMIS for a previously-closed case, but was not updated in the MEDES for the current case. The date of death was also updated in the Medicaid Management Information System (MMIS), the claims payment system, but the participant's case was not terminated in the MEDES.

When we brought this issue to management's attention in October 2023, DSS officials closed the case. There were no benefit payments made after the participant's death, so there are no questioned costs associated with this error.

- For the participant not terminated upon request, DSS personnel did not close the case when the contracted call center received a call in July 2021 from the participant's mother requesting voluntary closure of the case. Call center personnel documented the request in the MEDES case notes; however, DSS officials indicated case closure was not finalized by DSS personnel because the phone call transfer from the call center to the DSS failed. DSS officials indicated they do not have procedures to ensure cases are terminated in these situations.

After we identified this error, DSS officials closed the case in November 2023. Medicaid payments made on behalf of the participant after the request for voluntary closure totaled \$2,358 during the year ended June 30, 2023. We question the federal share, or \$1,555 (65.94 percent).



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

Medicaid payments made during the period from the date of the request for voluntary closure to the date of case closure, totaled \$5,317 (\$3,540 federal share and \$1,777 in state funding).

Conclusions

The failure to implement and enforce adequate internal controls to ensure ineligible participant cases are closed as required can result in Medicaid and CHIP payments being made on behalf of ineligible individuals, which would be unallowable costs of the federal programs and result in payments from state funds that should not have occurred. Regulation 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The DSS through the MHD and the FSD review, strengthen, and enforce internal controls to ensure ineligible participant cases are closed when necessary and resume the DHSS vital records death match in the MEDES.

Auditee's Response

*We partially agree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement and any planned actions to address the finding.*

Auditor's Comment

The DSS Corrective Action Plan states the DSS partially agrees with the finding because the FAMIS eligibility system death match with state records is functional and the annual review process in MEDES includes a death match with federal records. However, not all MEDES participants are subject to the death match in the FAMIS. If the participant does not receive other benefits from the DSS, they are not in the FAMIS where the death match process occurs. Additionally, the MEDES annual review process was not fully functional during the PHE. Therefore the finding is valid.

**2023-007.**  
**Medicaid and CHIP**  
**Eligibility Determination**  
**Timeliness**

Federal Agency:	Department of Health and Human Services
Federal Program:	93.767 Children's Health Insurance Program 2022 - 2205MO5021 2023 - 2305MO3002 and 2305MO5021
	93.778 COVID-19 Medical Assistance Program
	93.778 Medical Assistance Program 2022 - 2205MO5MAP and 2205MO5ADM 2023 - 2305MO5MAP and 2305MO5ADM
State Agency:	Department of Social Services (DSS) - MO HealthNet Division (MHD) and Family Support Division (FSD)
Type of Finding:	Noncompliance



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

As noted in our previous audit,<sup>10</sup> the DSS did not perform eligibility determinations within required timeframes for participants of the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP). In our test of compliance with eligibility requirements for the year ended June 30, 2023, we noted 7 of 120 eligibility determinations were made 2 to 27 days after the required timeframes, and averaged 15 days late.

The FSD is responsible for determining the eligibility of Medicaid and CHIP participants. FSD eligibility benefit technicians perform the majority of eligibility determinations using participants' Modified Adjusted Gross Income (MAGI). For the remaining non-MAGI participants, including participants in the MO HealthNet Aged, Blind, and Disabled programs, eligibility is not based on their MAGI. As of June 30, 2023, there were approximately 1.1 million MAGI-based participants and approximately 387,000 non-MAGI-based participants.

To ensure applicants are able to receive necessary medical care timely, 42 CFR Section 435.912(c)(3) requires new Medicaid eligibility determinations be made within 45 days of application and within 90 days of application for applicants who apply for benefits on the basis of disability. Regulation 42 CFR Section 435.912(e) allows exceptions to these timeframes in certain unusual circumstances, such as a doctor's delay. Regulation 42 CFR Section 457.340(d) requires the same timeliness standards for CHIP participants.

To test compliance with eligibility requirements, we reviewed randomly-selected samples of 60 MAGI-based participants, and 60 non-MAGI-based participants, all of which were new enrollments, subject to the timeliness requirements. The DSS did not meet timeliness requirements for 2 of the 60 MAGI-based eligibility determinations (3 percent) and 5 of the 60 non-MAGI-based determinations (8 percent). The 7 late determinations were made 2 to 27 days after the required 45-day or 90-day requirement, and averaged 15 days late.

DSS officials indicated the FSD was not able to process applications in a timely manner because of increased workloads associated with a backlog created by the expansion of Medicaid in 2021, continued increases in annual federal Health Insurance Marketplace open enrollment applications, and staffing shortages.

In addition to noncompliance with federal requirements, the failure to ensure determinations are performed timely can result in potentially eligible participants not receiving necessary medical care.

<sup>10</sup> See single audit report at <<https://auditor.mo.gov/AuditReport/ViewReport?report=2023030>>, finding number 2022-003.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

**Recommendation** The DSS through the MHD and the FSD ensure participant eligibility is determined within the required timeframes.

**Auditee's Response** *We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.*

**2023-008.**  
**Department of Social**  
**Services Cost Allocation**

Federal Agency: Department of Health and Human Services (DHHS)  
Federal Program: 93.090 Guardianship Assistance  
2022 - 2201MOGARD  
2023 - 2301MOGARD  
93.558 Temporary Assistance for Needy Families  
2022 - 2201MOTANF  
2023 - 2301MOTANF  
93.658 Foster Care Title IV-E  
2022 - 2201MOFOST  
2023 - 2301MOFOST  
93.659 Adoption Assistance  
2022 - 2201MOADPT  
2023 - 2301MOADPT  
93.667 Social Services Block Grant  
2022 - 2201MOSOSR  
2023 - 2301MOSOSR  
93.778 COVID-19 - Medical Assistance Program  
93.778 Medical Assistance Program  
2022 - 2205MO5ADM  
2023 - 2305MO5ADM  
State Agency: Department of Social Services (DSS) - Division of  
Finance and Administrative Services (DFAS) and  
Children's Division (CD)  
Type of Finding: Internal Control (Significant Deficiency) and  
Noncompliance

As similarly noted in our previous audit,<sup>11</sup> DSS controls and procedures were not sufficient to ensure some administrative costs were allocated to federal programs in an equitable and consistent manner. Random moment time studies (RMTS) containing over 200 invalid staff surveys were used to allocate administrative costs. For the year ended June 30, 2023, costs totaling approximately \$1.08 million were incorrectly allocated to 6 programs. As a result, approximately \$546,000 (federal share) was allocated to state funding, that could have been allocated to federal funding for 4 programs.

<sup>11</sup> See single audit report at <<https://auditor.mo.gov/AuditReport/ViewReport?report=2023030>>, finding number 2022-004.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

The DFAS uses the AlloCAP system to identify, measure, and allocate costs to state and federal programs in accordance with its Public Assistance Cost Allocation Plan (PACAP). The PACAP, which is governed by Regulation 45 CFR Section 95 Subpart E, is updated by the DFAS quarterly and periodically reviewed and approved by the DHHS - Division of Cost Allocation Services and various federal grantor agencies. Each quarter, DFAS personnel import expenditure data from the state's accounting system into the AlloCAP system, which allocates costs to programs through allocation methodologies outlined in the department's PACAP.

The DSS uses the RMTS allocation method (as outlined in the PACAP) to allocate various administrative costs including salaries, benefits, and other operational costs. The CD is responsible for the RMTS process, in which randomly-selected CD staff are contacted by email at random moments and asked to record what program/activity they are engaged in at that moment. These surveyed time results are used to approximate the proportion of the costs that apply to the various programs. DFAS enters the RMTS process results into the AlloCAP system, where the RMTS allocation method applies the results to a cost pool of federal program administrative costs. During the year ended June 30, 2023, administrative costs totaling approximately \$152.4 million were allocated using over 8,000 RMTS process surveys, to 6 programs through the AlloCAP system: Social Services Block Grant (SSBG), Temporary Assistance for Needy Families (TANF), Guardianship Assistance, Foster Care, Adoption Assistance, and the Medical Assistance Program.

During the year ended June 30, 2023, the RMTS process included 26 invalid CD staff, who completed 229 invalid surveys. These invalid staff were state program staff paid from a different, non-federal cost pool. The invalid surveys led to inaccurate RMTS process results; and as a result, the RMTS allocation over-allocated costs to the SSBG and TANF programs and under-allocated costs to the other programs during the year ended June 30, 2023, as shown in the following table.

Program Name	Over-allocation	Under-allocation	Under-allocation (Federal Share)
Social Services Block Grant	\$ 496,878	0	0
Temporary Assistance for Needy Families	583,558	0	0
Adoption Assistance	0	197,056	98,528
Foster Care	0	791,547	395,136
Guardianship Assistance	0	61,997	30,999
Medical Assistance Program	0	29,836	21,201
Total	\$ 1,080,436	1,080,436	545,864

DFAS and CD officials indicated when developing the AlloCAP system and updating the PACAP and the RMTS process, the invalid subset of CD staff were inadvertently included in the sample universe. This error was not



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

detected during the DSS's original development effort (2017 and prior), nor through the CD's ongoing internal controls and procedures over the RMTS process. After we notified the DSS of the errors, the CD updated the RMTS process to properly exclude invalid staff from the sample universe, and the DFAS indicated it would similarly revise its PACAP. The DFAS and the CD then used the updated RMTS process results to revise previous quarters' RMTS allocations and AlloCAP system results. Finally, the DFAS indicated it would resolve the 4 programs with under-allocations (federal share) by requesting increasing adjustments in each program's June 30, 2024, quarterly expenditure report. The DFAS indicated increasing adjustments totaling approximately \$108,000 (federal share) will also be made in the June 30, 2024, quarterly reports, for similar errors during the quarter ended September 30, 2023.

DSS personnel indicated it was unnecessary to revise the federal reports for the SSBG and TANF programs because allocations for those grants were already fully expended. Because significant portions of those programs are state-funded, the allocation errors could be applied to state funding portions. We do not question any federal costs associated with the errors identified in this finding because the resulting over-allocations were not attributable to federal funding. If this cost allocation issue had not been identified during the audit, the DSS could have continued to spend allowable costs from state taxpayer funds instead of claiming to federal funding sources.

Regulation 45 CFR Section 75.405(a) states, "[a] cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received." In addition, without adequate internal controls and procedures over the allocation of administrative costs, there is increased risk that costs will not be allocated in an equitable and consistent manner. Regulation 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

## Recommendation

The DSS continue to strengthen internal controls and procedures over the PACAP, the AlloCAP system, the RMTS process, and the RMTS allocation to ensure costs are properly allocated to federal programs. In addition, the DSS should revise the PACAP to reflect updates to the RMTS process.

## Auditee's Response

*We partially agree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement and any planned actions to address the finding.*





State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

**Auditor's Comment**

The DSS Corrective Action Plan (CAP) states the DSS partially agrees with the recommendation because it does not agree PACAP and AlloCAP system internal controls need to be strengthened, since the errors occurred in the RMTS process. However, because the RMTS process is a component of the PACAP and the AlloCAP system, and the errors identified in the finding impacted both the RMTS allocation and AlloCAP results, and varied from PACAP intentions, the recommendation that the DSS strengthen controls over all applicable cost allocation processes is valid.

If this cost allocation issue had not been identified during the audit, based on the errors during the 5 quarters ended September 30, 2023, we estimate at least \$100,000 could have continued to be spent each quarter from state taxpayer funds instead of claimed to federal funding sources.

**2023-009.  
Adoption Savings**

Federal Agency: Department of Health and Human Services (DHHS)  
Federal Program: 93.659 Adoption Assistance  
2022 - 2201MOADPT  
2023 - 2301MOADPT  
State Agency: Department of Social Services (DSS) - Division of  
Finance and Administrative Services (DFAS)  
Type of Finding: Internal Control (Significant Deficiency) and  
Noncompliance

The DFAS does not have adequate internal controls and procedures related to adoption savings requirements. As a result, the amount of adoption savings reported in the federal fiscal year (FFY) 2022 Annual Adoption Savings Calculation and Accounting Report was overstated by approximately \$1 million. If the error had not been identified during the audit, the DFAS would have had to demonstrate approximately \$1 million in additional expenditures for required services.

Since October 1, 2009, the Title IV-E Adoption Assistance program expanded eligibility provisions for any child who meets "applicable child" criteria as defined in 42 USC 673(e). Use of the applicable child eligibility provisions tends to result in more eligible children than under previous provisions and provides additional federal Adoption Assistance program funding, allowing states to reduce the level of nonfederal funds for these services. The resulting reduction in nonfederal (state) spending is referred to as "adoption savings," and is calculated based on the claims made on behalf of those children who, absent the applicable child eligibility criteria, would not have been eligible for federal Adoption Assistance program benefits. States are required to spend, from nonfederal funds, an amount equal to any calculated adoption savings they achieve, for other child welfare service activities permitted under Titles IV-B or IV-E, of which at least 30 percent must be for certain services.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

The DFAS reports adoption savings and adoption savings expenditures in the Annual Adoption Savings Calculation and Accounting Report to the federal DHHS. During the year ended June 30, 2023, the DFAS submitted the Annual Adoption Savings Calculation and Accounting Report for FFY 2022. Our review of the FFY 2022 Adoption Savings Calculation and Accounting Report noted DFAS personnel entered 2 inaccurate values (in Line 3, Column A and Line 5, Column A), which led to errors in multiple lines and columns in the report, as summarized in the table below. These errors include an overstatement of adoption savings by approximately \$1 million, and an overstatement of the cumulative unexpended adoption savings balance by approximately \$1 million.

Reporting Line Title - FFY 2022	Reported	Actual	Over/(Under)
<b>Section A: Adoption Savings Calculation</b>			
Line 4, Column A			
Adoption Assistance Payment Savings (federal share)	\$ 10,035,687	9,008,340	1,027,347
Line 6, Column A			
Adoption Administration Savings (federal share)	518,812	552,649	(33,837)
Line 7, Column A			
Total Adoption Savings (federal share)	\$ 10,554,499	9,560,989	993,510
<b>Section C: Unexpended Adoption Savings</b>			
Line 17, Column A			
Reporting Period Unexpended Balance of Adoption Savings	\$ 7,125,982	6,132,472	993,510
Line 17, Column C			
Cumulative <sup>1</sup> Unexpended Balance of Adoption Savings	\$ 14,085,156	13,091,646	993,510

<sup>1</sup> FFYs 2022 and prior

These errors were not detected during DFAS supervisory review procedures. After we notified the DFAS of the errors, the DFAS corrected and re-submitted the FFY 2022 report. Once corrected, the DSS remained in compliance with spending requirements.

Titles 42 USC 673(a)(8)(B)(ii) and 42 USC 673(a)(8)(B)(iii) require states to report annually to the DHHS their adoption savings and adoption savings expenditures. Title 42 USC 673(a)(8)(A) requires states to calculate the adoption savings resulting from using applicable child eligibility provisions during the fiscal year. Title 42 USC 673(a)(8)(D)(i) requires states to spend an amount equal to the calculated adoption savings on any service provided to children of families under Titles IV-B or IV-E, at least 30 percent of which must be spent on post-adoption services, post-guardianship services, and services to support and sustain positive permanent outcomes for children at risk of entering foster care.

Effective internal controls and procedures are needed to ensure Annual Adoption Savings Calculation and Accounting Reports are prepared accurately, and the DSS is compliant with the adoption savings requirements.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

Regulation 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Recommendation

The DSS through the DFAS strengthen internal controls and procedures to ensure Annual Adoption Savings Calculation and Accounting Reports are accurately prepared and submitted to ensure compliance with federal adoption savings requirements.

Auditee's Response

*We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.*

**2023-010.**  
**SLFRF Program**  
**Subrecipient Monitoring**

Federal Agency: Department of the Treasury (Treasury)  
Federal Program: 21.027 COVID-19 - Coronavirus State and Local  
Fiscal Recovery Funds  
SLFRP4542  
State Agency: Office of Administration (OA)  
Type of Finding: A - Internal Control (Material Weakness) and  
Noncompliance  
B - Internal Control (Material Weakness) and  
Noncompliance

The OA has not established policies and procedures regarding monitoring subrecipients of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program. As a result, the OA did not comply with the Uniform Guidance (UG) requirements regarding identifying and monitoring subrecipients of the SLFRF program.

The OA is the lead agency responsible for administering the SLFRF program. The purpose of the SLFRF program is to provide funding to respond to the COVID-19 public health emergency (PHE) or its negative impacts; respond to workers performing essential work during the PHE; provide government services, to the extent of the reduction in revenue due to the PHE (revenue replacement); and make necessary investments in water, sewer, or broadband infrastructure. The OA and various state agencies designed projects within the allowable SLFRF program categories, and are responsible for administering the projects. The OA developed the American Rescue Plan Act Grant Portal (portal) to serve as the official repository of information and documentation supporting each SLFRF program project. The state agencies upload supporting documentation to the portal, including contracts, payment requests, and other supporting documentation. Most payments are made on a reimbursement basis. The OA reviews each payment request and processes the payments.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

Some SLFRF program projects are administered through subawards. The OA establishes contracts with each subrecipient that outline various SLFRF program requirements, terms, and conditions. In the Schedule of Expenditures of Federal Awards (SEFA), the OA reported approximately \$86 million was passed through to subrecipients of the SLFRF program during the year ended June 30, 2023. This amount represents approximately 50 percent of the SLFRF program expenditures. These awards were administered through the OA and 7 other state agencies. However, as noted in finding A., the amount is not accurate due to subrecipient determination errors.

Of the 8 state agencies that administered subawards reported in the SEFA during the year ended June 30, 2023, 3 administered the majority of the subawards, with payments totaling approximately \$72.7 million, or 85 percent of the total subrecipient payments reported in the SEFA. Our review and testing of subrecipient monitoring procedures focused on the OA and the 3 state agencies. For the 3 state agencies, a total of 55 recipients were identified as subrecipients in the SEFA. However, as noted in finding A., some of these recipients were not truly subrecipients.

To understand the OA and agency procedures, and to test compliance with subrecipient monitoring requirements, we randomly selected a sample of payments to 9 subrecipients for the 3 state agencies.<sup>12</sup> The 9 subrecipients were awarded nearly \$166 million in SLFRF program funding and were paid a total of approximately \$36.5 million during the year ended June 30, 2023. We reviewed records in the portal supporting the subaward and 1 payment for each of the 9 subrecipients. We reviewed payments totaling approximately \$8 million.

A. Subrecipient Determination

The OA has not established policies and procedures to determine whether recipients<sup>13</sup> of SLFRF program funds are subrecipients or contractors. As a result, some recipients were incorrectly classified as subrecipients, and the OA lacks a complete and accurate listing of subrecipients.

Subrecipient monitoring requirements are outlined in the UG. Regulation 2 CFR Section 200.331 states a pass-through entity must make case-by-case determinations whether each agreement it makes for the disbursement of federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. The classification of a subrecipient<sup>14</sup> is dependent on whether the entity is responsible for making eligibility

<sup>12</sup> Of the 9 subrecipients selected, 2, 3, or 4 were selected from each state agency.

<sup>13</sup> SLFRF program recipients can also be classified as "beneficiaries" when they receive funding as end users.

<sup>14</sup> As defined by 2 CFR Section 200.331(a).



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

determinations for assistance, has its performance measured in relation to whether the objectives of the federal program were met, has responsibility for programmatic decision-making, is responsible for adherence to federal program requirements, and uses the federal funds to carry out a program for its public purpose.

The OA did not evaluate each SLFRF program recipient for the UG criteria, and make a determination whether the entity was a subrecipient or contractor. OA officials assigned responsibility for making these determinations and identifying subrecipients to the applicable state agencies, but did not provide clear guidance to the state agencies or ensure the state agencies properly performed and documented the determinations. Two of the 3 state agencies had not documented their determination for any of their sampled subrecipients and the other state agency had not documented their determinations for 1 of 3 sampled subrecipients.

Our analysis and review of the population of 55 subrecipients identified in the SEFA for the 3 state agencies revealed 2 of the state agencies had incorrectly recorded several recipients as subrecipients. For example, 1 agency incorrectly reported 8 revenue replacement project subawards, with payments totaling approximately \$18.1 million and another agency incorrectly reported a revenue replacement project subaward, with payments totaling approximately \$89,000, as subrecipients, during the year ended June 30, 2023. The Treasury SLFRF FAQ 13.14 says recipients of revenue replacement funds are not subrecipients. One of the agencies also incorrectly reported a software contractor, with payments totaling approximately \$295,000, as a subrecipient.

Without adequate procedures over subrecipient or contractor determinations, the OA lacks assurance that its subrecipients have been identified for subrecipient monitoring purposes.

## B. Subrecipient Monitoring

The OA did not implement an effective subrecipient monitoring program to monitor the SLFRF program subrecipients. As a result, some subrecipient monitoring procedures were not performed as required by the UG.

Regulation 2 CFR Section 200.332(b) states that pass-through entities must evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Risk assessments may consider factors such as the subrecipient's prior experience with the same or similar subawards, the results of previous audits, whether the subrecipient has new personnel or new or substantially-changed systems, and the extent and results of federal awarding agency monitoring. Regulation 2 CFR Section 200.332(d) requires pass-through entities to monitor the activities of the subrecipient as necessary to ensure that the subrecipient is in compliance with



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include: (1) Reviewing financial and performance reports required by the pass-through entity; (2) following up and ensuring the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address single audit findings related to the particular subaward; and (3) issuing a management decision for applicable findings pertaining only to the federal award provided to the subrecipient from the pass-through entity. Regulation 2 CFR Section 200.332(f) requires pass-through entities to verify that every subrecipient had a single audit when it is expected that the subrecipient spent \$750,000 or more during the subrecipient's fiscal year.

To monitor subrecipients of the SLFRF program, the OA relies on its pre-payment monitoring process and does not perform any post-payment monitoring procedures. The OA did not establish policies and procedures over the pre-payment review process and these reviews were not always clearly documented. In addition, the OA did not formally communicate with the state agencies regarding subrecipient monitoring responsibilities or ensure the state agencies performed monitoring reviews. The information communicated to the state agencies in memos and emails and during periodic meetings with state agency officials were not formalized in a policy and did not cover all relevant compliance requirements. In addition, the OA did not perform risk assessments or ensure subrecipients received single audits as required by the UG.

Risk assessments

The OA did not perform required risk assessments for subrecipients of the SLFRF program to determine the nature, timing, and extent of monitoring procedures necessary. None of the 3 state agencies performed risk assessments for the sampled subrecipients.

OA officials indicated they did not believe risk assessment procedures were necessary because extensive pre-payment monitoring procedures are performed for all payments. In addition to complying with federal requirements, risk assessments are necessary to ensure monitoring reviews are conducted with adequate frequency to help ensure subrecipient compliance with program requirements.

OA pre-payment monitoring procedures

The OA has not developed policies and procedures outlining its pre-payment monitoring procedures and did not always clearly document monitoring performed prior to making payments.

In their review and approval of each SLFRF subrecipient payment request, OA officials stated they thoroughly review supporting documentation



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

Additional monitoring  
procedures

uploaded to the portal by the state agencies, including contracts, bid documentation, invoices, and other supporting documentation. OA officials further stated they review for compliance with certain types of SLFRF program compliance requirements, including allowable activities and allowable costs, procurement, and period of performance. However, the OA does not clearly document review procedures performed. For each of the 9 subrecipients sampled, the portal included documentation pertaining to some, but not all of the applicable compliance requirements. For example, for all 9 subrecipient payments reviewed, the portal lacked any documentation the subrecipient used a competitive procurement process to obtain the applicable items or services. Also, for 3 of the 9 payments reviewed, the portal included summary invoices, but did not include sufficiently detailed documentation showing compliance with the allowable activities and allowable costs and period of performance compliance requirements.

Without documented policies and procedures and documentation of pre-payment monitoring procedures performed, the OA cannot demonstrate subrecipient monitoring procedures were performed.

The OA does not monitor subrecipients beyond the pre-payment monitoring process previously described. In addition, the OA did not formally communicate with the state agencies regarding subrecipient monitoring responsibilities or ensure the state agencies performed monitoring reviews.

Subrecipient contracts outline various federal requirements and terms and conditions that subrecipients must comply with both before and after receiving payments. For example, the purpose of a contract with a subrecipient is "Preparing and Credentialing Employees for Tomorrow." In addition to complying with various requirements prior to requesting reimbursement, the subrecipient is also required to comply with various requirements, terms, and conditions post-payment, such as ensuring performance goals are achieved.

OA officials indicated post-payment monitoring procedures are not necessary because extensive pre-payment monitoring procedures are performed for all payments. However, the pre-payment procedures alone are not sufficient to fully comply with the OA's subrecipient monitoring responsibilities to evaluate whether subrecipients complied with federal requirements and subaward terms and conditions, and subaward performance goals are achieved.

Additionally, the OA did not formally communicate subrecipient monitoring responsibilities to the state agencies or ensure the state agencies performed monitoring reviews. Our review of subrecipient monitoring procedures at the 3 state agencies noted none of the agencies had developed written policies or procedures regarding subrecipient monitoring, and review procedures did not



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

cover all significant compliance requirements or were not always documented. While officials of 2 state agencies indicated they perform detailed pre-payment reviews for compliance with allowable activities and allowable costs, period of performance, and local match requirements, officials of the other agency explained they and the OA review only summary invoices from the subrecipients prior to payment. Officials of the other state agency stated they review the supporting documentation during their annual monitoring process; however, such reviews had not been performed for the sampled items. While officials of 1 state agency indicated they review compliance with procurement requirements, officials of 2 agencies indicated they do not review compliance with procurement requirements. Additionally, while officials of 2 state agencies described various post-payment review procedures including reviews for compliance with certain requirements, reviews of documentation supporting expenditures of funds advanced to the subrecipient, billing reviews of documentation supporting summary invoices, and reviews of the final work product; officials of the other agency indicated post-payment reviews are not performed.

In addition to noncompliance with subrecipient monitoring requirements, the failure to ensure sufficient monitoring procedures were performed and documented increases the risk that subrecipient noncompliance will not be prevented or detected timely.

#### Subrecipient audits

The OA did not conduct the required review of single audit reports for applicable SLFRF program subrecipients.

The OA does not have procedures to verify every subrecipient had a single audit when required. Our review of subrecipient monitoring procedures at the 3 state agencies noted 1 agency had not established a process to monitor and follow up on single audit reports. Officials from the OA and the agency stated they were not aware of the requirement to verify that single audits were obtained.

Each subrecipient that spent in excess of \$750,000 in federal awards during its fiscal year must obtain a single audit in accordance with the UG within 9 months after the end of the fiscal year. In addition to noncompliance with subrecipient monitoring requirements, the failure to ensure subrecipients received required audits and to review and follow up on the related audit reports, increases the risk that subrecipient noncompliance will not be identified and addressed.

#### Conclusions

OA officials stated they believe their pre-payment review procedures satisfy most of their subrecipient monitoring requirements. However, as noted throughout the finding, these procedures alone do not substitute for, or remove, the OA's comprehensive subrecipient monitoring responsibilities which include performing risk assessments; monitoring for compliance with federal requirements and subaward terms and conditions, and ensuring





State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

subaward performance goals are achieved; and reviewing subrecipient single audit reports. OA officials further indicated the state agencies were responsible for some of the subrecipient monitoring requirements. However, without clear communication and monitoring of these responsibilities, the OA lacks assurance of compliance with all subrecipient monitoring requirements.

Without an established subrecipient monitoring program, the OA cannot provide assurance subrecipients are complying with SLFRF program requirements and there is increased risk that noncompliance with program requirements or subaward terms and conditions will go undetected, or that subaward performance goals will not be achieved. In addition, a subrecipient monitoring program is necessary to demonstrate adequate internal controls over compliance with subrecipient monitoring requirements. Regulation 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States or the *Internal Control Integrated Framework*, issued by the Committee of Sponsoring Organizations of the Treadway Commission." Paragraph 3.10 of the *Standards for Internal Control in the Federal Government*, also known as the Green Book, states "[e]ffective documentation assists in management's design of internal control by establishing and communicating the who, what, when, where, and why of internal control execution to personnel. Documentation also provides a means to retain organizational knowledge and mitigate the risk of having that knowledge limited to a few personnel, as well as a means to communicate that knowledge as needed to external parties, such as external auditors." Paragraph 12.01 states "[m]anagement should implement control activities through policies."

## Recommendations

The OA:

- A. Develop policies and procedures to determine whether recipients of SLFRF program funds are subrecipients or contractors. Work with the state agencies to ensure accurate and documented determinations are prepared for all recipients, and modify subrecipient records as needed.
- B. Develop a subrecipient monitoring program in accordance with the Uniform Guidance, that includes performing risk assessments for each subrecipient for the purposes of determining the appropriate subrecipient monitoring procedures; monitoring for compliance with federal requirements and subaward terms and conditions, and ensuring subaward performance goals are achieved; and reviewing subrecipient single audit reports. Ensure tasks delegated to state agencies are adequately



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

communicated and establish procedures to ensure those tasks are appropriately completed.

Auditee's Response

- A. *We partially agree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement and any planned actions to address the finding.*
- B. *We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.*

Auditor's Comment

**Finding A.**

The OA Corrective Action Plan (CAP) states the OA disagrees with the recommendation to develop policies and procedures since the requirements are already stated in the Uniform Guidance and SLFRF program regulations. The CAP states the OA believes improved communication with the state agencies and ensuring compliance with federal regulations can be performed in lieu of developing policies and procedures. Because effective internal controls include documented policies and procedures that clearly communicate responsibilities and prevent misunderstandings, this finding is valid.

**2023-011.**  
**OA Statewide SEFA**

Federal Agency:	Department of Housing and Urban Development Department of the Treasury Department of Labor Department of Health and Human Services
Federal Program:	14.231 Emergency Solutions Grant Program 21.023 COVID-19 - Emergency Rental Assistance Program 17.225 Unemployment Insurance 93.575 COVID-19 - Child Care and Development Block Grant 93.575 Child Care and Development Block Grant
State Agency:	Office of Administration (OA) - Division of Accounting (DOA)
Type of Finding:	Internal Control (Significant Deficiency) and Noncompliance

DOA controls and procedures related to the preparation of the statewide Schedule of Expenditures of Federal Awards (SEFA) were not sufficient; and as a result, a complete and accurate SEFA was not prepared timely for the year ended June 30, 2023. The statewide SEFA reported the state expended



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

approximately \$20.9 billion<sup>15</sup> in federal funds in the year ended June 30, 2023.

Each state agency and office prepares and submits a SEFA survey to the DOA and the DOA compiles the statewide SEFA. The SEFA reports total expenditures and amounts passed through to subrecipients for each federal program, and is supported by the Notes to the SEFA (Notes). The SEFA is a key component of the annual Single Audit, which is required to be completed no later than 9 months after fiscal year-end (March 31, 2024, for the year ended June 30, 2023). In addition to providing an opinion on the SEFA, the State Auditor's Office uses the SEFA for many critical Single Audit tasks including determining and identifying Type A and large Type B thresholds and programs, determining major federal programs, and ensuring required audit procedures are performed.

Untimely SEFA

The year ended June 30, 2023, SEFA was not prepared by the DOA until February 28, 2024, 8 months after fiscal year end and 1 month before the Single Audit reporting deadline. Because the DOA prepares the SEFA after the State of Missouri Annual Comprehensive Financial Report (ACFR) draft has been prepared, and the fiscal year 2023 ACFR draft was prepared over 7 months after fiscal year end, the fiscal year 2023 preparation of the SEFA was delayed. The delayed preparation of the SEFA negatively impacted the completion of various Single Audit tasks, and contributed to the delay in issuance of the fiscal year 2023 Single Audit. The DOA has indicated that staff turnover and increased workload in other areas contributed to the delayed SEFA.

Regulation 2 CFR 200.512 requires the state to submit its Single Audit report to the Federal Audit Clearinghouse no later than 9 months after the fiscal year-end.

SEFA errors

The fiscal year ended June 30, 2023, SEFA and Notes included various errors and misstatements including:

- The Emergency Solutions Grant Program (Assistance Listing No. 14.231) and the COVID-19 - Emergency Rental Assistance Program (Assistance Listing No. 21.023) were not included in the SEFA. Expenditures for these programs totaled \$1,542,983 and \$9,514,168, respectively. After we notified the DOA of these errors, the DOA revised the statewide SEFA.

<sup>15</sup> The statewide SEFA does not include federal award expenditures of the public universities and other component units.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

- The Unemployment Insurance program (Assistance Listing No. 17.225) expenditures reported in the SEFA were \$7,059,661 more than the amount reported in Note 2 - Unemployment Insurance Expenditures. In addition, the Notes did not include the correct program name. After we notified the DOA of these errors, the DOA revised the statewide SEFA and the Notes.
- Amounts shown in the "Amount Provided to Subrecipients" column for some programs were overstated because the DOA lacks procedures to ensure amounts transferred from one state agency to another state agency are not reported in this column. For example, the amount reported for the Child Care and Development Block Grant (Assistance Listing No. 93.575) was overstated by \$19,486,185, which represents transfers from the Department of Social Services to the Department of Elementary and Secondary Education.

Part 3-M-1 of the Compliance Supplement states, "Transfers of federal awards to another component of the same auditee under 2 CFR Part 200, Subpart F, do not constitute a subrecipient or contractor relationship." Since this error did not result in a material misstatement to the SEFA, no correction was made by the DOA.

The errors occurred without detection due to (1) staff turnover, (2) inadequate documented procedures for preparing the SEFA, and (3) inadequate review procedures.

## Conclusions

Strong internal control is necessary to ensure the SEFA is prepared timely, accurately, and in compliance with federal requirements. Regulation 2 CFR Section 200.510(b) requires the recipient of federal awards to prepare a SEFA including federal awards expended for each federal program. Regulation 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

## Recommendation

The OA through the DOA strengthen controls and procedures to prepare a timely and accurate statewide SEFA. Such procedures should provide for proper reporting of subrecipient amounts.

## Auditee's Response

*We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.*



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

**2023-012.**  
**CACFP Subrecipient**  
**Reimbursements**

Federal Agency:	United States Department of Agriculture (USDA)
Federal Program:	10.558 Child and Adult Care Food Program (CACFP) 2021, 2022, 2023 - CACFP 2021, 2022, 2023 - CACFP-CIL 2022 and 2023 - CACFP-SPON
State Agency:	Department of Health and Senior Services (DHSS) - Bureau of Community Food and Nutrition Assistance (BCFNA)
Type of Finding:	Internal Control (Material Weakness) and Noncompliance
Questioned Costs:	\$0

The BCFNA does not have sufficient controls and procedures to ensure CACFP reimbursements to subrecipients are allowable and supported with sufficient documentation. As a result, significant unallowable and unsupported reimbursements are made without being prevented or detected on a timely basis.

The BCFNA administers the CACFP through contracts with child and adult care centers and sponsors of centers (subrecipients) that provide meals to eligible children and adults under their care. The facilities/sponsors determine eligibility of each participant for free or reduced price meals, and are reimbursed at fixed rates for the number and type of meals served. During the year ended June 30, 2023, the BCFNA paid over 750 facilities/sponsors approximately \$75 million for meal services. Disbursements to facilities/sponsors represented approximately 98 percent of the program's expenditures.

To receive reimbursement for meals provided to eligible participants, CACFP facilities/sponsors submit monthly claims through the CNPWeb (CNP) claim system. The CNP system has edit checks to prevent and detect certain claim errors, such as meal claims that exceed facility/sponsor total enrollment and/or license capacity, or claims for types of meals the facility/sponsor was not approved to serve. Claims that pass the edit checks are reviewed by a BCFNA Public Health Program Associate, while claims that do not pass the edit checks are returned to the facility/sponsor for revision. Facilities/sponsors are not required to provide supporting documentation with their claim. Facilities/sponsors are required to maintain and retain detailed records, including meal count, attendance, enrollment and eligibility determination records, receipts, menus, and other documentation to support meals claimed. BCFNA nutritionists perform periodic monitoring reviews of the facilities/sponsors and disallow costs associated with claim errors identified. These reviews have identified significant issues and claim errors, including some potentially fraudulent activity, and led to over 15 contract terminations in recent years.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

Since meal reimbursements are made without any supporting documentation, the BCFNA relies on system edit checks and subrecipient monitoring procedures to prevent and detect meal reimbursement claim errors. However, these edits and procedures alone are not sufficient to prevent and detect unallowable and unsupported meal reimbursement claims on a timely basis. The BCFNA has not implemented procedures to review supporting documentation, at least on a test basis, except for testing performed during routine monitoring reviews generally conducted once every 1 to 3 years for each facility/sponsor, and technical assistance reviews performed at the request of the facility/sponsor. Additionally, as noted in finding number 2023-013, weaknesses in the BCFNA monitoring procedures were identified.

Our review of documentation supporting a randomly-selected sample of 60 BCFNA monitoring reviews conducted for 58 CACFP facilities/sponsors<sup>16</sup> during the year ended June 30, 2023, noted BCFNA disallowances (overclaims/underclaims) in 41 of 58 (71 percent) reviews for which meal reimbursement claims were tested.<sup>17</sup> Overclaims totaled \$50,954 (36 reviews) and underclaims totaled \$280 (5 reviews), with a net overclaim of \$50,674, or at least 11 percent of claims tested by the BCFNA.<sup>18</sup> Disallowances resulted from various errors including incorrect or unsupported eligibility determinations, meal counts, attendance records, or noncompliance associated with menus and food purchases. The BCFNA adjusted subsequent claims to recoup or reimburse for the identified overclaims/underclaims.<sup>19, 20</sup> Erroneous and unsupported reimbursements represent at least 11 percent of meal reimbursements tested. If similar errors were made on the remaining population of CACFP meal reimbursements totaling approximately \$74.6 million, unallowable costs could be significant.

Without sufficient controls to ensure the accuracy of facility/sponsor meal reimbursement claims, the BCFNA cannot demonstrate adequate internal controls to ensure CACFP costs are allowable and supported, and the risk of paying unsupported and unallowable claims will continue. Regulation 7 CFR

<sup>16</sup> Our sample included 2 facilities/sponsors that each had 2 monitoring reviews selected in the sample.

<sup>17</sup> The BCFNA did not quantify overclaim amounts for 2 reviews that resulted in termination. See finding number 2023-013.

<sup>18</sup> For each facility/sponsor reviewed, the BCFNA tested claims within a test month, and claims totaled \$482,654 during the test months.

<sup>19</sup> For overclaims, the BCFNA recoups amounts in excess of a \$100 threshold, established in accordance with 7 CFR Section 226.8(f) which states in conducting management evaluations, reviews, or audits, the state agency or the USDA may disregard an overpayment if the overpayment does not exceed \$600. A state agency may establish an alternate disregard threshold that does not exceed \$600. No overpayment is to be disregarded where there is substantial evidence of violations of criminal law or civil fraud statutes.

<sup>20</sup> If overpayments of \$100 or less are excluded, the error rate is at least 10 percent. If overpayments of \$600 or less are excluded, the error rate is at least 9 percent.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

Section 226.7(k) requires the BCFNA to establish procedures for institutions to properly submit claims for reimbursement. Such procedures must include edit checks, including but not limited to, ensuring payments are made only for approved meal types and that the number of meals for which reimbursement is provided does not exceed the product of the total enrollment times operating days times approved meal types. Regulation 2 CFR Section 200.403 provides that costs charged to federal programs should be necessary and reasonable for the performance of the federal award and adequately documented. Furthermore, 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing that Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States or the *Internal Control Integrated Framework*, issued by the Committee of Sponsoring Organizations of the Treadway Commission."

Finding classification

This finding is classified as a material weakness in internal control and material noncompliance with the federal activities allowed, allowable costs, and subrecipient monitoring requirements.

The noncompliance identified in the finding is material based on the results of our audit sample, which identified at least 11 percent of subrecipient meal reimbursements tested by the BCFNA were not in compliance with federal requirements. The 11 percent error rate exceeds our audit materiality threshold of 4 percent. While the errors identified in the finding were corrected, similar material noncompliance in the remainder of the payments not tested is likely.

Our decisions regarding the classification of the internal control deficiencies were made in accordance with AU-C Section 935, Compliance Audits, and the *AICPA Audit Guide: Government Auditing Standards and Single Audits* (Audit Guide). The Audit Guide provides the following definitions regarding internal control deficiencies: "A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis." "A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis." "A reasonable possibility exists when the likelihood of the event is either *reasonably possible* or *probable* ..." *Reasonably possible* is "[t]he chance of



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

the future event or events occurring is more than remote but less than likely." *Probable* means "[t]he future event or events are likely to occur."

The failure to design and implement adequate controls and procedures to ensure CACFP reimbursements to subrecipients are allowable and supported led to material noncompliance with the applicable requirements. The BCFNA's controls failed to prevent the material noncompliance identified. While the BCFNA's controls detected and corrected the payment errors identified, the detection and correction was not timely, occurring up to 3 years after the payments were made. Also, the detection and correction was limited to only 1 test month per subrecipient without any attempt to identify and correct noncompliance that occurred beyond the test month because, as noted at finding number 2023-013, the BCFNA's controls do not provide for expanded testing when significant errors are identified. Therefore, similar, material noncompliance in the remainder of the payments not tested is likely. Further, because the internal control deficiencies have not been corrected, similar, material noncompliance in future payments is likely. For these reasons, the deficiencies are considered a material weakness.

Recommendation

The DHSS through the BCFNA strengthen internal controls over meal reimbursements to CACFP facilities/sponsors to ensure costs are allowable and supported.

Auditee's Response

*We disagree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement.*

Auditor's Comment

The DHSS Corrective Action Plan (CAP) states the DHSS disagrees with the State Auditor's Office (SAO) finding; and believes BCFNA controls over meal reimbursements are strong, the BCFNA is in full compliance with all requirements, and no corrective action is needed. However, in making these statements, the DHSS has failed to recognize and acknowledge existing subrecipient reimbursement and monitoring procedures have allowed serious and material subrecipient noncompliance.

Regulation 7 CFR Section 226.7(k) requires the BCFNA to establish procedures for subrecipients to properly submit claims for reimbursement. Given the level of material subrecipient noncompliance that has and continues to occur, BCFNA procedures are clearly not sufficient to prevent future noncompliance. The BCFNA has focused on individual components of its systems, but has not holistically evaluated whether the procedures, collectively and in their entirety, comply with the federal requirements intended to ensure subrecipient reimbursements are allowable and supported. The BCFNA continues to strictly follow existing procedures without making adequate adjustments to address and mitigate the serious subrecipient reimbursement problems. Recognizing problems and reacting to those





State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

problems are critical components of an effective internal control structure designed to ensure compliance with the federal requirements.

The DHSS CAP argues the 11 percent error rate, based on the sample of monitoring reviews performed during the year ended June 30, 2023, is inflated because the reviews are proportionally more likely to include a higher number of claims with discrepancies. However, this error rate is just one indicator of the serious ongoing subrecipient problems.

The DHSS CAP includes various misrepresentations of the contents of the finding and the recommendation. These statements, which attempt to negate or reduce the significance of the noncompliance noted in the finding, are listed below (in quotes):

1) "The SAO has not noted any specific noncompliance with federal requirements regarding subrecipient monitoring." This statement is incorrect. The finding states the BCFNA has not complied with 7 CFR Section 226.7(k) requirements (and related Uniform Guidance requirements) regarding procedures for ensuring claims are properly submitted. Furthermore, finding number 2023-013 states the BCFNA did not comply with overall federal subrecipient monitoring requirements as well as specific components of those requirements, including properly following up and ensuring subrecipients take timely and appropriate action on all deficiencies identified and disallowing and recovering improper payments.

2) "Reviewing supporting documentation with every individual reimbursement claim at the time of submission as suggested in the finding..." This statement is incorrect. The finding does not suggest or recommend that the BCFNA require or review documentation for every claim prior to payment. Instead, the finding recommends the BCFNA strengthen internal controls over meal reimbursements to ensure costs are allowable and supported.

3) "Out of the SAO's test sample of 60 monitoring reviews, only 9 of the overclaims were over the \$600 threshold of acceptable risk set by the USDA." This statement is incorrect. Of the 36 sampled monitoring reviews with overclaims totaling \$50,954, 13 reviews with overclaims totaling \$46,724, were in excess of \$600. As noted in the finding, if the remaining 23 overpayments of \$600 or less, totaling \$4,230 are excluded, the error rate is at least 9 percent.

Subrecipient data clearly shows significant subrecipient noncompliance is occurring within the CACFP program. These problems cannot be denied and should not be ignored. Until the DHSS recognizes these problems, acknowledges there are weaknesses in its existing procedures, and takes



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

action to strengthen its procedures, significant improper payments to subrecipients will likely continue.

**2023-013.  
CACFP Subrecipient  
Monitoring**

Federal Agency:	United States Department of Agriculture (USDA)
Federal Program:	10.558 Child and Adult Care Food Program (CACFP) 2021, 2022, 2023 - CACFP 2021, 2022, 2023 - CACFP-CIL 2022 and 2023 - CACFP-SPON
State Agency:	Department of Health and Senior Services (DHSS) - Bureau of Community Food and Nutrition Assistance (BCFNA)
Type of Finding:	A - Internal Control (Significant Deficiency) and Noncompliance B - Internal Control (Material Weakness) and Noncompliance
Questioned Costs:	Unknown

BCFNA subrecipient risk assessment and monitoring procedures are not sufficient to ensure CACFP subrecipient compliance with program requirements. During the year ended June 30, 2023, the BCFNA disbursed approximately \$75 million to over 750 CACFP subrecipients, which consist of child and adult care centers and sponsors of centers. Disbursements to subrecipients represented approximately 98 percent of the program's expenditures.

As part of its pass-through responsibilities, 7 CFR Section 226.6(a)(5), the BCFNA is required to ensure subrecipients effectively operate the program. Regulation 2 CFR Section 200.332(b) requires pass-through entities to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Regulation 2 CFR Section 200.332(d) requires pass-through entities to monitor the activities of the subrecipient as necessary to ensure the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

The BCFNA's subrecipient monitoring process, outlined in the Internal Nutritionist Manual, provides the requirements for monitoring the CACFP facilities/sponsors. The manual provides the planned frequency and type of monitoring activities, monitoring methods, and corrective action requirements. The manual requires the preparation of a risk assessment at the end of each monitoring review that assigns a grade of A, B, B-, or C to the facility/sponsor based on the number and severity of deficiencies and findings. Facilities/sponsors that receive a C grade are determined to be "Seriously Deficient." The assigned grade determines the required timing of future monitoring reviews of the facility/sponsor. Facilities/sponsors with an



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

A grade will be next monitored in 3 years, a B grade within 2 years, a B-grade within 6 months to 1 year, and a C grade within 90 days.

During each monitoring review, BCFNA personnel review documentation supporting a sample of claims during a test month. Any identified errors and associated overclaims/underclaims exceeding established thresholds<sup>21</sup> are recouped/reimbursed in the facility's/sponsor's future claims. When reviews identify noncompliance, facilities/sponsors are required to prepare and submit a Corrective Action Plan (CAP) to the BCFNA. In addition, as noted at finding number 2023-012, the BCFNA relies on these subrecipient monitoring procedures to prevent and detect meal reimbursement claim errors. Monitoring reviews have identified significant issues and claim errors, including some potentially fraudulent activity, and led to over 15 contract terminations in recent years.

To test compliance with subrecipient monitoring requirements, and to evaluate the effectiveness of BCFNA monitoring procedures, we reviewed and analyzed a randomly-selected sample of 60 BCFNA monitoring reviews conducted for 58 CACFP facilities/sponsors<sup>22</sup> during the year ended June 30, 2023. While our review found the sample monitoring reviews were performed in accordance with the policies and procedures outlined in the Internal Nutritionist Manual, we identified areas where these policies and procedures could be strengthened and improved to ensure facilities/sponsors comply with program requirements and submit proper claims.

Our review and analysis of the 60 sampled monitoring reviews noted the monitoring reviews identified significant errors, noncompliance, disallowances, and overclaims. Our comparison of the sampled reviews to prior reviews noted deficient facilities/sponsors generally had continued deficiencies and little improvement from prior reviews, as shown below:

- 30 facilities/sponsors received an A grade, while 28 received grades of B, B-, or C
- Of the 26 facilities/sponsors that received grades of B, B-, or C, and had a prior review, 19 (73 percent)<sup>23</sup> received the same or lower grade than the prior review

<sup>21</sup> For overclaims, the BCFNA recoups amounts in excess of a \$100 threshold, established in accordance with 7 CFR Section 226.8(f) which states in conducting management evaluations, reviews, or audits, the state agency or the USDA may disregard an overpayment if the overpayment does not exceed \$600. A state agency may establish an alternate disregard threshold that does not exceed \$600. No overpayment is to be disregarded where there is substantial evidence of violations of criminal law or civil fraud statutes.

<sup>22</sup> Our sample included 2 facilities/sponsors that each had 2 monitoring reviews selected in the sample.

<sup>23</sup> 7 (27 percent) received a higher grade than the prior review, 6 (23 percent) received the same grade, and 13 (50 percent) received a lower grade.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

- Of the 5 facilities/sponsors that received a C grade and had a prior review, 2 (40 percent) received the same grade as the prior review, and 3 (60 percent) received a lower grade than the prior review
- 2 of the 5 facilities/sponsors that received a C grade were terminated as a result of the review or a subsequent 90-day follow-up review
- For 41 of 58 (71 percent) monitoring reviews for which the BCFNA tested claims<sup>24</sup> (with claims totaling \$482,654 during the test months), the BCFNA identified net overclaims totaling \$50,674, or at least 11 percent of the reimbursements tested.<sup>25</sup>

A. Risk Assessments

The BCFNA prepares and uses risk assessments to determine the extent of monitoring necessary for each facility/sponsor. However, these risk assessments consider only the previous monitoring review grade (conducted up to 3 years previously), and do not consider other pertinent risk factors outlined in federal regulations. Regulation 2 CFR Section 200.332(b) suggests risk assessments should consider the subrecipient's prior experience with the same or similar subawards, the results of previous audits, whether the subrecipient has new personnel or new or substantially-changed systems, and the extent and results of federal awarding agency monitoring. Upon our inquiries about these risk factors, BCFNA officials indicated they are not required to consider these other factors in the risk assessments.

While federal regulations provide the BCFNA discretion in selecting risk factors to consider, limiting risk assessments to only one risk factor and ignoring other relevant factors hinders the BCFNA's ability to identify red flags and fraud risk factors and properly assess facility/sponsor risk of noncompliance. Sufficient risk assessments are necessary to ensure monitoring reviews are conducted with adequate frequency to help ensure subrecipient compliance with program requirements.

Finding classification

This finding is classified as a significant deficiency in internal control and nonmaterial noncompliance with the federal subrecipient monitoring requirements regarding risk assessments.

As noted in the finding, BCFNA risk assessments do not meet the spirit of the federal regulation which suggests the extent and level of monitoring for each subrecipient be based on various risk factors. As a result, there is a risk that monitoring reviews will not be performed as frequently and thoroughly as needed to identify and address subrecipient noncompliance. Because the

<sup>24</sup> The BCFNA did not quantify overclaim amounts for 2 reviews that resulted in termination, as subsequently discussed in this finding.

<sup>25</sup> If overpayments of \$100 or less are excluded, the error rate is at least 10 percent. If overpayments of \$600 or less are excluded, the error rate is at least 9 percent.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

BCFNA does perform risk assessments for each subrecipient and does monitor the subrecipients with lower grades with more frequency, the finding did not rise to a level of material noncompliance, and was therefore considered nonmaterial noncompliance.

Our decisions regarding the classification of the internal control deficiencies were made in accordance with AU-C Section 935, Compliance Audits and the *AICPA Audit Guide: Government Auditing Standards and Single Audits* (Audit Guide). In addition to the definitions outlined in part B of this finding, the Audit Guide states "[a] *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance." Our evaluation of the deficiencies for the possibility and magnitude of potential noncompliance determined the deficiencies are considered a significant deficiency.

B. Subrecipient Monitoring  
Procedures

Our review of BCFNA subrecipient monitoring procedures noted areas that should be strengthened and improved.

Corrective action plans

BCFNA CAP review procedures are not adequate to ensure facilities/sponsors have made or planned sufficient corrective actions to address noncompliance, as required by federal regulations.

The Internal Nutritionist Manual requires nutritionists to review subrecipient CAPs outlining corrective actions taken or planned for completeness and to ensure the required action items are adequately addressed. However, this review is generally performed without verifying the accuracy of the CAP information through review of supporting documentation, testing, or other methods. The BCFNA does not require submission of supporting documentation of corrective actions taken or planned. BCFNA officials indicated they may request supporting documentation on occasion depending on the complexity of the finding; and indicated they verify the CAP during 90-day follow-up reviews of Seriously Deficient facilities/sponsors.

Of the 60 monitoring reviews in our sample, 51 required a CAP. The monitoring review documentation indicated the CAP was verified during the five 90-day follow-up reviews and one technical assistance review, but there was no documentation that the nutritionist verified the CAP information for any of the remaining 45 reviews (88 percent of the 51 reviews that required a CAP). Furthermore, our review of monitoring review documentation noted numerous instances where the prior year CAP indicated a specific deficiency was addressed, but the same deficiency was again noted in the subsequent review.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

Regulation 2 CFR Section 200.332(d) provides that monitoring must include following up and ensuring the subrecipient takes timely and appropriate action on all deficiencies identified. The USDA CACFP handbook, *Monitoring Handbook for State Agencies* (USDA Monitoring Handbook), provides that follow-up reviews (on-site or desk reviews of paperwork) may be conducted any time corrective action is required to ensure the facility/sponsor has completely corrected the review findings, according to their approved corrective action response. Example CAP forms included in the USDA Monitoring Handbook require facilities/sponsors to submit supporting documentation along with the CAP to verify corrections were made or will be implemented. The USDA CACFP handbook, *Serious Deficiency, Suspension, & Appeals for State Agencies & Sponsoring Organizations*, provides that facilities/sponsors deemed Seriously Deficient must submit additional supporting documentation with the CAP to document that corrective actions have occurred; this might include copies of income eligibility forms, enrollment rosters, staff training documentation, site monitoring reports, menus, child nutrition labels or manufacturers' product analysis sheets or recipes, attendance records, meal count forms, and itemized food receipts.

BCFNA officials stated they believe their practices comply with federal regulations. They also stated they believe federal regulations do not require physical verification or review of supporting documentation to verify the CAPs immediately at the time of submission, and following up during the next scheduled review is allowed. Without verifying information in CAPs submitted, the BCFNA cannot demonstrate compliance with federal regulations and lacks assurance the facilities/sponsors took timely and appropriate action on all deficiencies identified during monitoring reviews. In addition, there is increased risk that deficiencies will not be corrected and will continue without detection.

#### Claims testing

The Internal Nutritionist Manual and monitoring practices provide for testing of a sample of claims within only 1 test month during each monitoring review, and do not provide for expanded testing when significant errors are identified.

BCFNA personnel indicated monitoring reviews are limited to only 1 test month since the USDA Monitoring Handbook does not require expanded testing of records beyond 1 month. While the BCFNA performs additional testing during 90-day follow-up reviews for facilities/sponsors deemed Seriously Deficient, additional testing is not performed in any other situation. For example, one facility had a 43% overpayment rate and received a B grade and another facility had a 29% overpayment rate and received a B- grade; however, additional testing was not performed for either facility and subsequent monitoring was not yet scheduled for 2 years and 1 year, respectively.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

The USDA Monitoring Handbook suggests testing activities during 1 test month, and also suggests the state agency may determine additional review is warranted and review records beyond the test month to determine the extent of the noncompliance. When significant errors are identified, additional testing would help BCFNA nutritionists determine the extent that instances of noncompliance are isolated versus pervasive. Such information would be valuable to the overall conclusions and grade assigned to the review, and in decisions regarding subsequent monitoring.

Overclaim recoupment

BCFNA subrecipient monitoring procedures do not provide for identification and pursuit of recoupment of all overpayments associated with errors identified during monitoring reviews.

When overclaims due to noncompliance with eligibility requirements are identified during monitoring reviews, the BCFNA only identifies and seeks recoupment for the overclaims made during the test month. Overclaims associated with eligibility errors begin at the time the eligibility determination was made and continue until the error is discovered. Although the BCFNA is aware noncompliance occurred during the month(s) before the test month, the BCFNA does not attempt to identify those overclaims.

In addition, when a facility/sponsor is terminated, the BCFNA does not always identify or seek recoupment of overclaim amounts. In our sample of 60 monitoring reviews, contracts for 2 sponsors were terminated as a result of a 90-day follow-up review. For these 2 sponsors, in the reviews prior to the 90-day follow-up reviews, the BCFNA identified and recouped significant overclaims (\$21,998, or 99 percent of total claims tested for one sponsor; and \$3,501, or 64 percent, for the other sponsor). In the subsequent 90-day follow-up reviews for these 2 sponsors, significant claim errors were identified in the test month claims, which totaled \$12,445; however, the test month claims were not fully tested, and overclaims were not identified or recouped. Any overclaims not identified and recouped from these 2 terminated sponsors would be considered questioned costs; however, those questioned costs are unknown.

BCFNA officials indicated they do not pursue recoupment of overclaims beyond the test month because this practice is allowed by the USDA. They indicated they pursue recoupment of overclaims for facilities/sponsors with terminated contracts on a case-by-case basis, considering various factors. However, 7 CFR Section 226.14 provides that state agencies shall disallow and recover any portion of a claim for reimbursement not properly payable, including claims not made in accordance with recordkeeping requirements. Pursuing full recoupment would hold facilities/sponsors accountable for all overclaims and would serve as a deterrent to future errors, noncompliance, and overclaims. Furthermore, without procedures to identify and recoup all



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

overclaims, there is a risk that significant overclaims will go undetected and unrecovered, and questioned costs could be significant.

## Conclusions

In addition to complying with federal requirements, strong subrecipient monitoring procedures are necessary to ensure facilities/sponsors comply with program requirements, submit proper claims, and address deficiencies identified. Without strong internal controls, there is increased risk of noncompliance, errors, fraud, waste, and abuse of federal funds. Strong monitoring procedures would ensure facilities/sponsors are held accountable for and correct errors and noncompliance identified. The BCFNA should enhance procedures to provide for verification of CAPs and identification and recoupment of overclaims associated with all errors identified during monitoring reviews, as required by federal regulations; and expand testing when significant errors are identified.

Regulation 2 CFR Section 200.332(g) requires pass-through entities to consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records. Furthermore, 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing that Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States or the *Internal Control Integrated Framework*, issued by the Committee of Sponsoring Organizations of the Treadway Commission."

## Finding classification

This finding is classified as a material weakness in internal control and material noncompliance with the federal subrecipient monitoring requirements.

Our audit of the BCFNA's compliance with federal subrecipient monitoring requirements concluded the BCFNA did not materially comply with federal requirements to ensure subrecipients effectively operate the CACFP and to monitor the activities of the subrecipient as necessary to ensure the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals. This conclusion is based on the facts, deficiencies, and noncompliance stated in the finding, including the following: 1) Disbursements to subrecipients represented approximately 98 percent of the CACFP expenditures. 2) BCFNA subrecipient monitoring reviews identified significant errors, noncompliance, disallowances, and overclaims; and deficiencies identified often continued for years with little improvement from review to review. The 11 percent subrecipient payment error rate identified by the BCFNA, which exceeds our audit materiality threshold of 4 percent, along with the high rate of continued noncompliance,





State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

serve as indicators of the effectiveness or ineffectiveness of the BCFNA monitoring process. 3) The BCFNA did not comply with specific components of federal subrecipient monitoring requirements, including properly following up and ensuring subrecipients take timely and appropriate action on all deficiencies identified and disallowing and recovering improper payments. 4) Multiple deficiencies in monitoring procedures were identified, including the previously-listed deficiencies and inadequate payment testing.

In conducting a single audit in accordance with 2 CFR Part 200 (Uniform Guidance), auditors are required by 2 CFR Section 200.514(d)(1)(2), to determine whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of its major programs, as outlined in the OMB *Compliance Supplement*. While compliance with the USDA CACFP handbooks was considered in the our audit, our conclusion on compliance is based on the BCFNA's compliance with the federal statutes and regulations, as required.

Our decisions regarding the classification of the internal control deficiencies were made in accordance with AU-C Section 935, Compliance Audits and the Audit Guide. The Audit Guide provides the following definitions regarding internal control deficiencies: "*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis." "*A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis." "A reasonable possibility exists when the likelihood of the event is either *reasonably possible* or *probable*..." *Reasonably possible* is "[t]he chance of the future event or events occurring is more than remote but less than likely." *Probable* means "[t]he future event or events are likely to occur."

The failure to design and implement adequate controls and procedures over subrecipient monitoring led to material noncompliance with the subrecipient monitoring requirements. The BCFNA's controls failed to develop an effective subrecipient monitoring process that ensures subrecipients use subawards for authorized purposes, comply with the terms and conditions of the subawards, and achieve performance goals. Because the internal control deficiencies have not been corrected, it is probable that the material noncompliance will continue. For these reasons, the deficiencies are considered a material weakness.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

---

Recommendations

The DHSS through the BCFNA:

- A. Implement a CACFP subrecipient risk assessment process that is consistent with federal regulations.
- B. Review, strengthen, and enforce subrecipient monitoring procedures to ensure CACFP facilities/sponsors comply with program requirements, submit proper claims, and address deficiencies identified. The BCFNA should enhance procedures to provide for verification of CAP information and identification and recoupment of overclaims associated with all errors identified during monitoring reviews, as required by federal regulations; and expand testing when significant errors are identified. The DHSS should identify and recoup the overclaims for the 2 terminated sponsors noted in this finding.

Auditee's Response

- A. *We disagree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement.*
- B. *We disagree with the auditor's finding. Our Corrective Action Plan includes an explanation and specific reasons for our disagreement.*

Auditor's Comment

**Finding A.**

The DHSS Corrective Action Plan (CAP) states the DHSS disagrees with the State Auditor's Office (SAO) recommendation because they believe the BCFNA risk assessment process considers relevant information and complies with the substance and spirit of the federal regulations. During the audit, BCFNA officials stated their risk assessments consider only one risk factor because they are not required to consider all suggested risk factors outlined in 2 CFR Section 200.332(b). However, in their CAP, the DHSS claims the BCFNA formal risk assessment process considers all suggested risk factors.

During our audit, the documented risk assessments completed by DHSS for the 58 sampled subrecipients showed the BCFNA only considered one risk factor, and did not consider other pertinent risk factors outlined in 2 CFR Section 200.332(b), which contradicts the DHSS position presented in their CAP.

Additionally, the CAP indicates considerations for new personnel or systems are made during onsite monitoring visits; however, 2 CFR Section 200.332(b) requires these considerations to be evaluated prior to the monitoring visit as part of the risk assessment process.

**Finding B.**

The DHSS CAP states the DHSS disagrees with the SAO's recommendation that monitoring procedures should be strengthened. The CAP states the DHSS believes the BCFNA has a strong system of internal controls over



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

subrecipient monitoring documented in the Internal Nutritionist Manual and believes these controls are in compliance with federal regulations. However, in making these statements, the DHSS has failed to recognize and acknowledge existing subrecipient monitoring procedures have allowed serious and material subrecipient noncompliance.

As part of its pass-through responsibilities outlined in the federal regulations, the BCFNA is required to ensure subrecipients comply with federal regulations and terms and conditions of the subaward, and effectively operate the program. Given the level of material subrecipient noncompliance that has occurred and continues to occur, BCFNA subrecipient monitoring procedures are clearly not sufficient to prevent future noncompliance. The BCFNA has focused on individual components of its systems, but has not holistically evaluated whether the procedures, collectively and in their entirety, comply with the federal subrecipient monitoring requirements. The BCFNA continues to strictly follow existing procedures without making adequate adjustments to address and mitigate the serious subrecipient problems. Recognizing problems and reacting to those problems are critical components of an effective internal control system designed to ensure compliance with the federal requirements.

The finding addresses three specific aspects of the BCFNA subrecipient monitoring program that could be strengthened to help bring the BCFNA into overall compliance with federal subrecipient monitoring requirements. Some individual processes are not in compliance with federal regulations and some could be improved by doing more than what is minimally required. The DHSS CAP argues they are in full compliance with each of these aspects and no improvements are needed.

Corrective action plans

The DHSS CAP claims the BCFNA process to verify subrecipient CAPs during the next scheduled review is in compliance with federal regulations which require the BCFNA to ensure subrecipients take timely and appropriate action. While verifications performed during 90-day follow up reviews would be considered timely, for verifications conducted 6 months to 3 years after receipt of the subrecipient CAP, it is impossible for the BCFNA to ensure corrective action was taken within timeframes indicated in the subrecipient CAP or to demonstrate compliance with this monitoring requirement. The DHSS CAP claims this process is in accordance with USDA regulations; however, as noted in the finding, USDA guidance suggests the BCFNA perform follow up reviews to ensure the subrecipient has completely corrected the review findings. When follow up reviews are not performed timely, the BCFNA has no assurance that subrecipients are in compliance with their CAPs.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

---

Claims testing

The DHSS CAP claims BCFNA procedures are adequate since they comply with the minimum USDA guidance for testing claims. The CAP further claims the Internal Nutritionist Manual allows for, and the BCFNA conducts, expanded testing beyond the test month when warranted. However, the manual does not mention testing beyond the test month, and no expanded testing was performed for any of the 60 sampled monitoring reviews. The finding notes instances where subrecipients had significant overpayment rates (43% and 29%), yet no additional testing was performed and subsequent monitoring was not scheduled for 1 or 2 years. This indicates the DHSS claims testing could be improved to ensure compliance with subrecipient monitoring responsibilities.

Overclaim recoupment

The DHSS CAP claims the BCFNA practice to pursue recoupment of overclaims for only the test month is adequate since this minimum practice is allowed by the USDA. This practice could be viewed as an incentive for subrecipients to intentionally overclaim meals, knowing that only 1 month of overclaims (out of a period up to 3 years since the last monitoring review) would be subject to repayment.

The CAP also claims recoupment of overclaims is pursued for subrecipients with terminated contracts on a case-by-case basis; however, such recoupment was not pursued for the 2 applicable sampled reviews with significant claims errors identified in the test month. Without pursuing recoupment of overclaims, the BCFNA is not in compliance with 7 CFR Section 226.14 and lacks strong policies for deterring future noncompliance and overclaims.

The DHSS CAP argues the 11 percent error rate, based on the sample of monitoring reviews performed during the year ended June 30, 2023, is inflated because the reviews are proportionally more likely to include a higher number of claims with discrepancies. However, this error rate is just one indicator of the serious ongoing subrecipient problems.

The DHSS CAP includes various misrepresentations of the contents of the finding. These statements, which attempt to negate or reduce the significance of the noncompliance noted in the finding, are listed below (in quotes):

1) "The SAO has not noted any specific noncompliance with federal requirements regarding subrecipient monitoring." This statement is incorrect. The finding states the BCFNA did not comply with overall subrecipient monitoring requirements as well as specific components of those requirements, including properly following up and ensuring subrecipients take timely and appropriate action on all deficiencies identified and disallowing and recovering improper payments.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

2) "Out of the SAO's test sample of 60 monitoring reviews, only 9 of the overclaims were over the \$600 threshold of acceptable risk set by the USDA." This statement is incorrect. Of the 36 sampled monitoring reviews with overclaims totaling \$50,954, 13 reviews with overclaims totaling \$46,724, were in excess of \$600. As noted in the finding, if the remaining 23 overpayments of \$600 or less, totaling \$4,230 are excluded, the error rate is at least 9 percent.

Subrecipient data clearly shows significant subrecipient noncompliance is occurring within the CACFP program. These problems cannot be denied and should not be ignored. Until the DHSS recognizes these problems, acknowledges there are weaknesses in its existing procedures, and takes action to strengthen its procedures, significant subrecipient noncompliance will likely continue.

**2023-014.**  
**Medicaid SPPC Participant**  
**Choice Agreements**

Federal Agency:	Department of Health and Human Services (DHHS)
Federal Program:	93.778 COVID-19 - Medical Assistance Program
	93.778 Medical Assistance Program
	2022 - 2205MO5MAP and 2205MO5ADM
	2023 - 2305MO5MAP and 2305MO5ADM
State Agency:	Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services (DSDS)
Type of Finding:	Internal Control (Significant Deficiency) and Noncompliance

The DSDS does not have effective controls in place to ensure Participant Choice Agreements are completed and retained for participants of the State Plan Personal Care (SPPC) program. Required documentation was not on file for 3 of 60 participants reviewed.

The DSDS is responsible for the direct administration of various Medical Assistance Program (Medicaid) funded Home and Community Based Services (HCBS) programs for seniors and adults with disabilities, including the SPPC. During the year ended June 30, 2023, the DHSS made payments totaling approximately \$1 billion on behalf of approximately 71,600 participants of the SPPC.

As part of the initial assessment and annual reassessment process, DSDS personnel are required to ensure a Participant Choice Agreement (DA-3 form) was signed by the participant and the assessor, and uploaded to the CyberAccess web tool. The DSDS uses Participant Choice Agreements to comply with 42 CFR Section 441.725 that requires participants be provided information and given choices regarding their care and that written consent be obtained from the individual. Due to the COVID-19 Public Health Emergency (PHE), the DHSS - Centers for Medicare and Medicaid Services (CMS) approved various requested temporary flexibilities to Medicaid



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

requirements, effective March 2020 to May 11, 2023 (most of the audit period), including waiver of the written consent requirement and permitting documented verbal consent as an alternative.

Assessments and reassessments are completed by either DSDS personnel or provider personnel. DSDS personnel perform quality assurance reviews of assessments and reassessments completed by provider personnel, and are required to ensure a signed Participant Choice Agreement was uploaded or (prior to May 11, 2023) verbal consent was documented. Once the Participant Choice Agreement is uploaded to the CyberAccess web tool by the assessor, the original agreement is not retained to prevent Health Insurance Portability and Accountability Act (HIPAA) breaches. Recently the DSDS identified a weakness in the upload process that has prevented successful upload of some Participant Choice Agreements, and because the original agreements are not retained, there is no record of those agreements.

To test compliance with federal requirements, we reviewed CyberAccess web tool records for 60 randomly-selected participants enrolled in the SPPC program during the year ended June 30, 2023. Of the 60 participants, 51 had assessments/reassessments prior to May 11, 2023 (when documented verbal consent was permitted in lieu of the Participant Choice Agreement), and 9 had assessments/reassessments on or after that date. For the 9 participants with reassessments completed on or after May 11, 2023, a Participant Choice Agreement was not retained in the CyberAccess web tool records for 3. One reassessment was completed by DSDS personnel and 2 were completed by providers. The DSDS quality assurance reviews did not identify the missing agreements. DHSS officials indicated the Participant Choice Agreements were completed but not uploaded to the CyberAccess web tool due to the system upload problem. However, without any documentation, we could not determine whether the Participant Choice Agreements were completed.

Without ensuring Participant Choice Agreements are completed and retained, the DSDS cannot demonstrate the participants were provided the proper choices in care services as required. Regulation 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

## Recommendation

The DHSS through the DSDS implement procedures to ensure a signed Participant Choice Agreement is completed and retained for all participants of the State Plan Personal Care program. The DSDS should resolve the CyberAccess web tool upload weakness and identify and replace all missing Participant Choice Agreements with newly completed agreements.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

Auditee's Response

*We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.*

**2023-015.**  
**Medicaid Facility Survey**  
**Timeliness**

Federal Agency: Department of Health and Human Services (DHHS)  
Federal Program: 93.777 COVID-19 - State Survey and Certification  
of Health Care Providers and Suppliers (Title XVIII) Medicare  
93.777 State Survey and Certification of Health Care  
Providers and Suppliers (Title XVIII)  
Medicare  
2021, 2022, and 2023 - TITLEXVIII  
2021, 2022, and 2023 - TITLEXIXSS  
2022 and 2023 - CLIA  
2022 and 2023 - TITLE18CRS  
2022 and 2023 - XVIIIIMPAC  
State Agency: Department of Health and Senior Services (DHSS) -  
Section for Long Term Care Regulations (SLCR)  
Type of Finding: Noncompliance

As similarly noted in our 2 prior audit reports,<sup>26</sup> the SLCR did not perform facility survey procedures within required timeframes. In our test of compliance with facility survey requirements for 61 surveys performed during the year ended June 30, 2023, we noted some Statements of Deficiencies and Plan of Corrections were sent 11 to 26 days after the survey exit instead of within 10 days, and some facility revisits were completed between 62 and 100 days after instead of within 60 days of the initial survey date.

The DHSS is the state survey agency charged with inspecting providers of the Medical Assistance Program (Medicaid), including hospitals, nursing facilities, and other long-term care facilities. Under 42 CFR Section 431.108, as a basis for participation in Medicaid, providers are subject to survey and certification by the DHHS - Centers for Medicare and Medicaid Services (DHHS-CMS) or the DHSS to ensure providers and suppliers are in compliance with regulatory health and safety standards and conditions of participation. During the year ended June 30, 2023, the DHSS through the SLCR surveyed 548 providers, including 506 long-term care nursing facilities, 11 intermediate care facilities for individuals with intellectual disabilities, and 31 non-deemed hospitals.<sup>27</sup>

<sup>26</sup> See single audit reports at <<https://auditor.mo.gov/AuditReport/Reports?SearchLocalState=35>>, finding numbers 2022-007 and 2021-013.

<sup>27</sup> Non-deemed hospitals are approved for participation in the Medicaid program by the DHSS. Deemed hospitals are approved by the DHHS-CMS.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

The DHHS-CMS provides the State Operations Manual (SOM) to state agencies as guidelines for the survey and certification of providers. SOM Chapter 2, Section 2728, requires the state agency to mail the provider a copy of Form CMS-2567 (Statement of Deficiencies and Plan of Correction) within 10 working days after the survey exit. In addition, SOM Chapter 7, Section 7317.2, requires onsite revisits for long term care nursing facilities to occur any time between the last correction date on the plan of correction and the 60th day from the survey date to confirm the facility is in substantial compliance, and in certain cases, has the ability to remain in substantial compliance.

To test compliance with survey and certification requirements, we randomly selected 47 long-term care nursing facility surveys, 6 intermediate care facility for individuals with intellectual disabilities surveys, and 8 non-deemed hospital surveys, performed between July 1, 2022, and June 30, 2023. Of the 59 surveys that required a Statement of Deficiencies and Plan of Correction, 19 statements (32 percent) were sent to facilities between 11 and 26 working days after the survey exit instead of within 10 working days as required. In addition, of the 42 long-term care nursing facilities that required a revisit, the revisits to 9 facilities (21 percent) were completed between 62 and 100 days after the initial survey date instead of within 60 days as required.

DHSS officials indicated there were multiple contributing factors for these delays including DHSS staffing shortages, industry labor shortages, insufficient federal funding and increased workloads due to increased volume and severity of complaints received and violations identified, and the backlog of surveys due. DHSS officials further stated they have hired part-time retired surveyors, contracted with outside survey companies, and requested additional staff and increased salaries to help with the increased workload and backlog.

Conducting survey procedures within required timeframes helps to ensure providers are timely notified of deficiencies requiring correction so that timely follow up on those deficiencies can occur to provide assurance facilities are providing services to their clients that are in compliance with health and safety standards and conditions of participation.

Recommendation

The DHSS through the SLCR ensure survey procedures are conducted within required timeframes.

Auditee's Response

*We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.*

**2023-016.**  
**Child Care Payments**

Federal Agency: Department of Health and Human Services  
Federal Program: 93.575 COVID-19 - Child Care and Development  
Block Grant





State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

---

	2021 - 2101MOCD6
	2022 - 2102MOCS6
93.575	Child Care and Development Block Grant
	2021 - 2102MOCCC5
	2022 - 2202MOCCDD
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
	2022 - 2202MOCCDF
	2023 - 2302MOCCDF
State Agency:	Department of Elementary and Secondary Education (DESE)
Type of Finding:	Internal Control (Significant Deficiency) and Noncompliance
Questioned Costs:	\$439

DESE controls over the Child Care Development Fund (Child Care) program's subsidy payments to child care providers are not sufficient to ensure correct rates are paid. As a result, the DESE overpaid providers for 2 of 60 payments sampled. The Child Care program transferred from the Department of Social Services (DSS) to the DESE, and the DESE became the lead agency responsible for all Child Care program policies and procedures effective August 28, 2021. Through June 2024,<sup>28</sup> the DSS continued to perform certain agreed-upon responsibilities of the program.

The DESE provides subsidy funds to child care providers who serve eligible clients (parents/caregivers). During the year ended June 30, 2023, clients applied to the DSS for participation in the Child Care subsidy program. The DSS maintains client and child eligibility records in the Families and Children Electronic System (FACES) for protective services children (e.g., receiving foster care or adoption assistance benefits); and the Family Assistance Management Information System (FAMIS) for all other children (income maintenance children<sup>29</sup>). The DESE's electronic time and attendance reporting system, the Child Care Business Information Solution (CCBIS), interfaces with the FACES and the FAMIS to process payments to child care providers. During the year ended June 30, 2023, the DESE paid about \$181 million to over 2,400 providers that served approximately 42,200 children of eligible clients. Approximately 25 percent of the children served were protective services children, and approximately 75 percent were income maintenance children.

---

<sup>28</sup> In July 2024, eligibility and authorization responsibilities for the Child Care program transitioned to the DESE.

<sup>29</sup> Children in households receiving financial assistance for the purpose of maintaining a certain income level.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

Child care providers receive monthly payments based on authorized services and attendance information they submit in the CCBIS. Providers are paid daily rates referenced in the state plan for each child based on the child's age, type of facility, location of facility, daytime versus evening or weekend care, full-time versus half-time care, and protective services/income maintenance status. Except for children in the adoption assistance program for which the income maintenance rate is paid, the rates for children in protective services are higher than the rates for income maintenance children. For example, during the year ended June 30, 2023, the full-time daytime rate for an infant served by a Licensed Center located in Franklin County was \$55.00 for protective services children and \$33.90 for income maintenance and adoption assistance program children.

To test compliance with program requirements, we randomly selected a sample of 60 monthly payments totaling \$35,721 to providers for child care. Of these 60, 15 payments totaling \$15,151 were for protective services children and 45 payments totaling \$20,570 were for income maintenance children. The DESE overpaid child care providers on behalf of 2 protective services children (13 percent) for the month reviewed. The overpayments occurred because the DESE continued to pay the protective services rate after the children were adopted, instead of the lower income maintenance rate. Overpayments for these 2 children for the month reviewed totaled \$605. We questioned the federal share, or \$439 (72.56 percent). The overpayments represent 4 percent of the payments on behalf of protective services children sampled and 2 percent of the total sampled payments. Sampled payments totaled \$35,721 of the approximately \$181 million in total child care subsidy payments for the fiscal year ended June 30, 2023.

The system allowed these overpayments because the DESE does not have sufficient procedures to ensure rates are timely updated in the FACES when protective services children are adopted. For 1 child, who was adopted in December 2019, the DESE continued to pay the higher protective services rate until child care services for the child stopped in February 2023. For the other child, the DESE incorrectly paid the higher rate from the adoption date of June 2022, to the date DESE personnel updated to the correct rate in August 2022.<sup>30</sup> DESE personnel indicated the rates were not updated when required due to miscommunication between the DSS and the DESE regarding adoptions, staffing shortages at both departments, and DESE personnel's limited access to the FACES and the FAMIS.

Without adequate internal controls to ensure subsidy rates are timely updated when changes occur, there is increased risk of overpayments to child care providers that would be unallowable costs of the Child Care program.

<sup>30</sup> Questioned costs associated with months outside the review month were not determined.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

Regulation 45 CFR Section 75.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award." Regulation 45 CFR Section 98.68(a) requires the lead agency to document in its Child Care subsidy state plan that it has effective controls to ensure integrity and accountability in the program.

## Recommendation

The DESE review, strengthen, and enforce internal controls to ensure the correct Child Care subsidy rates are paid for protective services children who are adopted. The DESE should review payments on behalf of protective services children who were adopted and correct any overpayments identified.

## Auditee's Response

*We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.*

### 2023-017. DESE FFATA Reporting

Federal Agency	Department of Health and Human Services (DHHS)
Federal Program:	93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund 2022 - 2202MOCCDF
State Agency:	Department of Elementary and Secondary Education (DESE)
Type of Finding:	Internal Control (Significant Deficiency) and Noncompliance

As similarly noted in our 2 previous audits,<sup>31</sup> the DESE needs to strengthen internal controls related to Federal Funding Accountability and Transparency Act (FFATA) reporting. During state fiscal year 2023, the DESE did not comply with FFATA reporting requirements for any of the 15 first-tier subawards,<sup>32</sup> totaling approximately \$1.2 million, for the Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Child Care) program. FFATA reporting was 15 months past due for these subawards at the time of our review. First-tier subaward payments accounted for less than 1 percent of the program's expenditures.

The FFATA requires comprehensive reporting for certain federal awards to promote transparency and accountability over the use of the federal funds. Regulation 2 CFR Part 170, Appendix A, requires the DESE to report first-tier subawards of \$30,000 or more to the FFATA Subaward Reporting System

<sup>31</sup> See single audit reports at <<https://auditor.mo.gov/AuditReport/Reports?SearchLocalState=35>>, finding numbers 2022-009 and 2021-016.

<sup>32</sup> First-tier subawards are federal awards made to non-federal entities by the prime award recipient, in this case the DESE, on behalf of the federal awarding agency, the DHHS.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

(FSRS) no later than the end of the month following the month in which the subaward was made. Information entered into the FSRS is publicly available at USASpending.gov.

Internal controls

The DESE did not ensure supervisory reviews of FFATA reporting were performed.

The DESE's FFATA Reporting policies and procedures require the Chief Operating Officer (COO) to verify information is accurately uploaded to the FSRS. However, the COO delegated these duties for some programs to various program liaisons. For example, for the year ended June 30, 2023, the Child Care program FFATA reporting responsibilities were delegated to the Child Care Fiscal Liaison. However, as subsequently noted, the required FFATA reporting was not performed for the Child Care program during the year ended June 30, 2023. Neither individual responsible ensured this information was prepared and uploaded to the FSRS.

Adherence to policies and procedures is necessary to ensure FFATA reporting is completed accurately and timely. Regulation 2 CFR Section 200.303(a) requires the non-federal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

FFATA reporting

The DESE did not comply with FFATA reporting requirements for the Child Care program. DESE personnel did not report any of the 15 subawards, totaling approximately \$1.2 million, requiring FFATA reporting during state fiscal year 2023, in the FSRS. FFATA reporting was 15 months past due for these subawards, at the time of our review. After we brought this to their attention, DESE personnel prepared and uploaded information for these subawards in the FSRS.

DESE personnel indicated the FFATA reporting errors occurred due to an oversight. In addition to noncompliance with federal requirements, not reporting subawards to the FSRS accurately and timely increases the risk that those using the reports could rely on incomplete information.

Recommendation

The DESE ensure supervisory reviews of FFATA reporting are performed to verify that information is accurately uploaded to the FSRS. In addition, the DESE should complete FFATA reporting in accordance with the applicable requirements for the Child Care program.

Auditee's Response

*We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.*



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

**2023-018.**  
**Missouri National Guard**  
**Cooperative Agreement**  
**Extensions and Final**  
**Accounting**

Federal Agency: Department of Defense (DOD)  
Federal Program: 12.401 National Guard Military Operations and Maintenance (O&M) Projects  
2018 - W912NS-16-2-1001  
2021 - W912NS-16-2-1002  
2021 - W912NS-16-2-1011  
2021 - W912NS-16-2-1023L  
2021 - W912NS-16-2-1024  
2022 - W912NS-16-2-1021S  
State Agency: Missouri National Guard (MONG)  
Type of Finding: Internal Control (Significant Deficiency) and Noncompliance

The MONG does not have adequate controls and procedures to ensure a final accounting and/or a written request(s) for extension is timely filed for each National Guard Military O&M Projects program cooperative agreement (CA) appendix as required. A sample of 9 CA appendixes identified 6 CA appendixes for which the MONG did not complete some extension requests as required and/or did not complete some final accounting and/or extension requests within required timeframes. The MONG expended approximately \$58.2 million in National Guard Military O&M Project program funds during the state fiscal year ended June 30, 2023. Available MONG records showed approximately 23 open CA appendixes as of June 30, 2023.

The MONG entered into a Master Cooperative Agreement (MCA) with the DOD - National Guard Bureau (NGB) to provide support to the Army and Air National Guard in minor construction, maintenance, repair or operation of facilities, and mission operational support to be performed by the state. The MCA consists of the agreement and an appendix for each functional area. CA appendixes are funded with 1-year appropriations, corresponding with the federal fiscal year. Only state costs obligated during the period of the federal fiscal year or period of performance identified in the CA appendixes are reimbursable.

National Guard Regulation (NGR) 5-1, Chapter 11-10, requires the MONG to provide the DOD - NGB United States Property and Fiscal Officer (USPFO) a final accounting of all funding and disbursements under each CA appendix within 90 days of the end of the federal fiscal year, or upon termination of the CA appendix, whichever is earlier. If unliquidated claims and undisbursed obligations will remain outstanding for 90 days or more after the close of the federal fiscal year, the MONG is required to submit a request for extension that includes a detailed listing of all uncleared obligations and a projected timetable for their liquidation and disbursement. Costs not disclosed in the extension requests are not eligible for reimbursement by the NGB.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

The MONG is responsible for ensuring final accounting and extension requests are filed; however, the MONG has not established adequate procedures to monitor and ensure these documents are filed within required timeframes. The MONG does not maintain a complete and accurate listing of each final accounting and extension request completed for all CA appendixes. To test compliance with period of performance requirements, we reviewed 9 of an estimated 34 CA appendixes<sup>33</sup>, including 5 randomly-selected and 4 judgmentally-selected CA appendixes, that required final accounting and/or extension requests during the state fiscal year ended June 30, 2023. We identified concerns for 6 of the 9 CA appendixes, or 67 percent.

For these 6 CA appendixes, the MONG did not complete some extension requests as required and/or did not complete some final accounting and/or extension requests within required timeframes. For example, for one CA appendix, after the federal fiscal year ended on September 30, 2022, the MONG did not complete the final accounting until July 14, 2023 (over 6 months after the December 31, 2022 deadline), and did not complete any extension requests. For another CA appendix, the MONG completed extension requests for the period ended May 31, 2022, and for the period beginning August 31, 2022, but did not complete an extension request covering the 3-month period in between. The MONG completed an extension request for another CA appendix, for the period April 1, 2022, through March 31, 2023, on October 4, 2022, approximately 6 months after the extension period began.

To ensure compliance with National Guard regulations, the MONG should establish internal controls over final accounting and extension requests. The failure to timely submit final accounting and extension requests as required could result in ineligible reimbursements, and/or federal agency sanctions or disallowances which would cause the state to use its resources to fund these federal projects. Regulation 2 CFR Section 200.303(a) requires the nonfederal entity to "[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

## Recommendation

The MONG establish controls and procedures to ensure a final accounting of all funding and disbursements and/or a written request(s) for extension is filed for each CA appendix in compliance with National Guard regulations.

<sup>33</sup> Because a complete and accurate listing of each final accounting and extension request completed for all CA appendixes was not maintained, alternative procedures were necessary to identify the CA appendixes requiring final accounting and/or extension requests during the audit period.



State of Missouri - Single Audit  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

---

**Auditee's Response**

*We agree with the auditor's finding. Our Corrective Action Plan includes our planned actions to address the finding.*

---

**Additional State Auditor's Reports**

The Missouri State Auditor's Office regularly issues audit reports on various programs, agencies, and divisions of the state. Audit reports may include issues related to the administration of federal programs. We reviewed the reports issued from June 2023 to June 2024 and the following reports relate to federal programs.

---

**Report Number    Report Name**

2024-035	Statewide Security Awareness Training
----------	---------------------------------------

All reports are available on the Missouri State Auditor's Office website:  
<http://auditor.mo.gov>.

---

# State of Missouri - Single Audit

## Summary Schedule of Prior Audit Findings

### Year Ended June 30, 2023

---

The Uniform Guidance requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all audit findings included in the prior audit's Schedule of Findings and Questioned Costs. The schedule is also to report the status of findings included in the prior audit's Summary Schedule of Prior Audit Findings, except those that were corrected, no longer valid, or not warranting further action.

The Uniform Guidance requires the auditor to follow up on prior audit findings; perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and report, as a current year audit finding, when the auditor concludes the schedule materially misrepresents the status of any prior audit finding.





State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

Michael L. Parson  
*Governor*

Kenneth J. Zellers  
*Commissioner*



Stacy Neal  
*Director*  
*Division of Accounting*

State of Missouri  
Office of Administration  
Division of Accounting  
Post Office Box 809  
Jefferson City, Missouri 65102  
(573) 751-2971  
acctmail@oa.mo.gov

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

The Uniform Guidance requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all audit findings included in the prior audit's Schedule of Findings and Questioned Costs. The Schedule is also to report the status of findings included in the prior audit's Summary Schedule of Prior Audit Findings, except those that were corrected, no longer valid, or not warranting further action.

The attached documents are the Summary Schedule of Prior Audit Findings for the year ended June 30, 2023, and includes all findings from the audit for the Fiscal Year ended June 30, 2022, and certain findings from the audits for the Fiscal Years ended June 30, 2021, 2020, and 2019.

These documents were prepared by the applicable State agencies as noted with each prior year finding.



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**2022 -001.**                    Medicaid National Correct Coding Initiative

**Federal Agency:**        Department of Health and Human Services  
**Federal Program:**       93.767 Children's Health Insure Program  
                                 93.778 COVID-19 - Medical Assistance Program  
                                 93.778 Medical Assistance Program  
**State Agency:**         Department of Social Services (DSS) - MO HealthNet Division (MHD)  
**Similar Findings:**       2021-004 and 2020-002

The MHD had not fully implemented the Medicaid National Correct Coding Initiative (NCCI) edits in the Medicaid Management Information System (MMIS) as required by Section 6507 of the Affordable Care Act (Section 1903(r) of the Social Security Act<sup>1</sup>). Rather than quarterly implementation, the MHD through the MMIS contractor implemented the Procedure-to-Procedure edit files annually; and the MHD did not reprocess claims upon implementation of the edits. In addition, the MHD had not implemented any of the Medically Unlikely Edits files received.

**Recommendation:**

The DSS through the MHD continue to strengthen controls over the NCCI requirements to ensure NCCI edits are fully implemented and reprocess claims paid when edits are not implemented timely, as required.

**Status of Findings:**

MO HealthNet has fully implemented the NCCI edits in the Medicaid Management Information System (MMIS) as of July 1, 2022. The NCCI edits are updated quarterly. Claims will be reprocessed if the edits are not implemented timely.

**Contact Person:**       Kim Johnson  
**Phone Number:**       573-751-7988

<sup>1</sup> Title 42 USC 1396b(r)



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**2022-002.**                    Medicaid and CHIP MAGI-Based Participant Eligibility

**Federal Agency:**        Department of Health and Human Services  
**Federal Program:**       93.767 Children's Health Insurance Program  
                                 93.778 COVID-19 - Medical Assistance Program  
                                 93.778 Medical Assistance Program  
**State Agency:**         Department of Social Services (DSS) - MO HealthNet Division (MHD) and  
                                 Family Support Division (FSD)  
**Similar Findings:**       2021-005, 2020-003, and 2019-005

The DSS did not have sufficient controls to ensure compliance with the eligibility requirements of the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP) for certain participants whose eligibility is based on their Modified Adjusted Gross Income (MAGI). The DSS did not correct manual system overrides in the Medicaid Eligibility Determination and Enrollment System (MEDES) for some MAGI-based participants, preventing their cases from being closed when necessary.

**Recommendation:**

The DSS through the MHD and the FSD review and correct cases for participants with manual overrides in the MEDES, ensure redeterminations are completed for these participants as required, and close the cases of any ineligible participants. In addition, the DSS should ensure system controls are functioning as designed for these participants.

**Status of Findings:**

The DSS did not agree with the finding. Therefore, there was no corrective action necessary. From the 60 participants selected, the State Auditor Office (SAO) did not identify any participants with previously-established overrides and no incorrect payments were cited.

Section 6008 of the Families First Coronavirus Response Act (FFCRA) required states to provide continuous coverage, through the end of the month in which the Public Health Emergency (PHE) period ended, to all Medicaid beneficiaries. This requirement applied to all participants who were enrolled in Medicaid on or after March 18, 2020, regardless of any changes in eligibility unless the individual voluntarily terminates eligibility, is deceased, or moves out of state. As required by the Centers for Medicaid and Medicare Services (CMS) during the PHE, the DSS had processes in place to terminate eligibility for individuals who are deceased, voluntarily request closure, or report they have moved out of state when a current change is reported.

The Consolidated Appropriations Act, 2023, signed on December 29, 2022, amended section 6008 of the FFCRA such that the continuous enrollment condition ended on March 31, 2023.

CMS issued the Management Decision Letter to the Department of Social Services (DSS) on September 5, 2023. CMS concurred with the recommendation made by the SAO.

During the PHE, the DSS did not conduct reviews of cases that did not report current changes. In accordance with CMS guidance, effective April 1, 2023, Missouri is unwinding from the PHE by completing annual reviews for all MO HealthNet cases over twelve months, including cases with manual overrides. At the time of the review of each case, the DSS will appropriately end MO HealthNet eligibility for all individuals determined to no longer be eligible. Upon completion of reviews for all individuals, including those with manual overrides, DSS will ensure that system controls are functioning as designed.



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

---

Contact Person: Heather Atkins

Phone Number: 573-751-4269



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**2022-003.**                      Medicaid and CHIP Eligibility Determination Timeliness

**Federal Agency:**        Department of Health and Human Services  
**Federal Program:**        93.767 Children's Health Insurance Program  
                                  93.778 COVID-19 - Medical Assistance Program  
                                  93.778 Medical Assistance Program  
**State Agency:**            Department of Social Services (DSS) - MO HealthNet Division (MHD) and  
                                  Family Support Division (FSD)

The DSS did not perform eligibility determinations within required timeframes for participants of the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP).

**Recommendation:**

The DSS through the MHD and the FSD ensure participant eligibility is determined within required timeframes.

**Status of Finding:**

During SFY 2022, DSS experienced significant delays in completing determinations of eligibility at application, resulting in sizable backlogs and applications pending beyond the timeframes permitted in regulation. Due to this, Missouri collaborated with CMS to mitigate the backlog. As of September 30, 2022, DSS completed processing of all overdue applications.

CMS issued the Management Decision Letter to the Department of Social Services on September 5, 2023. CMS concurred with the recommendation made by the SAO.

As of the end of September 2023, DSS has approximately 21,831 pending MO HealthNet applications. Of these 21,831 pending applications, approximately 3,310 have not had an eligibility determination completed within the established timeframes as outlined in 42 CFR 435.912(c)(3) and 42 CFR 457.340(d). However, after analysis, approximately 826 of the 3,310 applications are individuals under the age of 65 that have been approved for MAGI while pending a disability determination. The DSS continues to work on all pending eligibility determinations and is working to meet processing deadlines as outlined in 42 CFR 435.912(c)(3) and 42 CFR 457.340(d).

**Contact Person:** Heather Atkins

**Phone Number:** 573-751-4269



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**2022-004.** Department of Social Services Cost Allocation

**Federal Agency:** Department of Health and Human Services  
**Federal Program:** 93.090 Guardianship Assistance  
93.558 Temporary Assistance for Needy Families  
93.658 Foster Care Title IV-E  
93.659 Adoption Assistance  
93.667 Social Services Block Grant  
93.778 Medical Assistance Program  
**State Agency:** Department of Social Services (DSS) - Division of Finance and Administrative Services (DFAS)

DFAS controls and procedures over the Public Assistance Cost Allocation Plan (PACAP) and the AlloCAP system used to allocate some administrative costs to federal programs were not sufficient to prevent and/or detect errors. For the year ended June 30, 2022, costs totaling approximately \$38.5 million were incorrectly allocated to 6 programs. As a result, approximately \$10.2 million (federal share) was allocated to state funding, that could have been allocated to federal funding for 4 programs.

**Recommendation:**

The DSS through the DFAS continue to strengthen internal controls and procedures over the PACAP and the AlloCAP system to ensure costs are properly allocated to federal programs.

**Status of Finding:**

The DSS partially agreed with this finding.

The DSS agreed a calculation error was made; however, it was the result of an isolated error that occurred during design and development of the new cost allocation system. It is for this reason the DSS partially agreed with the finding as the error was an isolated exception and not indicative of the strength of current internal controls.

The DSS previously implemented the SAO's recommendations to further strengthen internal controls and continues to adhere to these processes. As the DSS previously implemented the change to the statistical methodology used for the CD RMTS and revised and resubmitted the impacted federal financial reports, no further corrective action was required and the status remains unchanged.

**Contact Person:** Sheena Frazer  
**Phone Number:** (573) 751-7302



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

2022-005

Pandemic Electronic Benefit Transfer Food Benefits

**Federal Agency:** United States Department of Agriculture  
**Federal Program:** 10.542 COVID-19 - Pandemic Electronic Benefit Transfer Food Benefits (P-EBT)  
**State Agency:** Department of Social Services (DSS) - Family Support Division (FSD)  
**Questioned Costs:** \$1,010

DSS controls over the Pandemic Electronic Benefit Transfer Food Benefits (P-EBT) program were insufficient to prevent improper benefit issuances on behalf of school children. The DSS issued benefits on behalf of one ineligible child and made overpayments on behalf of another child.

**Recommendation:**

The DSS through the FSD strengthen internal controls to ensure P-EBT program benefit issuances are in accordance with the state plan, and review and correct the overpayments for the children identified in this finding.

**Status of Finding:**

Recognizing the complexity for families seeking to appropriately access the benefit, the process by which school children are determined eligible and issued P-EBT benefits was modified in the state plan submitted by the State of Missouri to the Food and Nutrition Service (FNS) for the 2021-2022 school year. The P-EBT state plan for the 2021-2022 school year was approved by FNS on June 6, 2022.

Eligibility for P-EBT is now determined at the individual child level based on COVID-related absences and qualification for federal free and reduced lunch benefits. For the 2021-2022 school year, local education authorities (LEA's) submit lists of students determined eligible to the Missouri Department of Elementary and Secondary Education (DESE). DESE then submits the approved eligibility file to DSS with the name of each eligible child and the amount of benefit to be issued on a P-EBT card. DSS then issues the benefit.

At this time, the Food and Nutrition Service (FNS) has not issued a Management Decision Letter regarding this finding or recommendation.

DSS agrees with the finding that the two children identified were erroneously issued P-EBT benefits. DSS has reviewed the overpayments and referred the children identified in this finding to the Missouri Program Integrity Unit (PIU) for claims processing. After review of federal SNAP regulation 7 CFR 273.18, DSS has determined that the funds cannot be recovered because the benefits were issued to the child and there is not an adult on the cases to recover the funds from. Therefore, the claims will be compromised.

**Contact Person:** Elizabeth Roberts-Smith

**Phone Number:** 417-455-5146



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**2022-006**

DSS FFATA Reporting

**Federal Agency:** Department of Health and Human Services  
**Federal Program:** 93.667 Social Services Block Grant (SSBG)  
**State Agency:** Department of Social Services (DSS) - Division of Finance and Administrative Services (DFAS)  
**Similar Finding:** 2021-008

The DFAS needed to strengthen internal controls related to Federal Funding Accountability and Transparency Act (FFATA) reporting. The DFAS did not require supervisors maintain documentation of reviews of information uploaded to the FFATA Subaward Reporting System (FSRS). During state fiscal year 2022, the DFAS did not comply with FFATA reporting requirements for any of the subawards reviewed for the SSBG program.

**Recommendation:**

The DSS through the DFAS strengthen internal controls related to FFATA reporting by having supervisors maintain documentation of reviews performed of the information reported to the FSRS. In addition, the DFAS should timely complete FFATA reporting in accordance with the applicable requirements.

**Status of Findings:**

The DSS partially agreed with this finding.

The DSS did not agree that documentation of supervisory reviews correlates to strong internal controls. The DSS adhered to formalized procedures for FFATA reporting which included managerial oversight. Documented reviews may be preferred but are not required by regulation.

The FFATA does not impose a deadline on federal awarding agencies to report federal award information in FSRS and thus does not impose a deadline on direct recipients to report the subaward of secondary federal awards issued beyond the month following the original obligation date. Therefore, the timeliness of DSS' FFATA reports is dependent on the date the federal awarding agency makes the federal award information available in FSRS. These circumstances allowed for the exceptions identified.

The DSS has incorporated documented reviews into the process and continues to maintain strong internal controls to ensure FFATA reporting compliance based on available guidance.

**Contact Person:** Sheena Frazer  
**Phone Number:** (573) 751-7302





State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**2022-007.**                    Medicaid Facility Survey Timeliness

**Federal Agency:**        Department of Health and Human Services  
**Federal Program:**       93.777 COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare  
                                 93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare  
**State Agency:**        Department of Health and Senior Services (DHSS) - Section for Long-Term Care Regulation (SLCR)  
**Similar Finding:**        2021-013

The SLCR did not perform facility survey procedures within required timeframes.

**Recommendation:**

The DHSS through the SLCR ensure survey procedures are conducted within required timeframes.

**Status of Findings:**

Surveys were not conducted during the National Public State of Emergency per instructions from CMS. As DHSS returned to surveying activity, it found the gap between surveys has resulted in an increase in both the number of and the severity of violations in long term care facilities. In addition, the number of complaints received has increased from '9,000 to '12,000, with significant increases in Immediate Jeopardy complaints (585 to 1,630) requiring onsite investigation within 24 hours. These increases have caused greater time being devoted to investigating these violations and the attendant write up activity, including the Statement of Deficiency.

The Section for Long Term Care Regulation (SLCR) currently has procedures in place to ensure surveys and certifications are performed in accordance with the State Operations Manual (SOM). The reasons detailed above, coupled with staffing shortages, particularly in the Registered Nurse job classification (currently an approximate 30% vacancy rate), have contributed to the inability to complete these tasks consistently within the prescribed time frames.

In order to assist with meeting these time frames, SLCR has adopted a more aggressive recruiting approach to registered nurse recruiting. SLCR has also submitted two new budget requests – one to increase the salaries of surveyors to be more competitive with the job market and two, to add an additional 25 Registered Nurse positions. This includes requesting increased funding from both federal and state sources. We have also hired seasoned, retired surveyors to work on a part-time basis. As a short-term solution, DHSS has contracted with three entities to conduct recertification surveys. To date, contractors completed 34 recertification surveys. These contracts will continue through FY24.

These approaches will provide a base upon which DHSS can work towards the goal of rebuilding its survey team as fully staffed and adequately compensated.

**Contact Person:** Tracy Niekamp

**Phone Number:** 573-526-0706



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**2022-008**

**ELC Program Subrecipient Monitoring**

**Federal Agency:** Department of Health and Human Services  
**Federal Program:** 93.323 COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)  
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)  
**State Agency:** Department of Health and Senior Services (DHSS) - Division of Community and Public Health (DCPH)  
**Similar Finding:** 2021-010

The DCPH did not adequately monitor ELC program subrecipient contracts. Due to the delayed implementation of the ELC program monitoring plan, the DCPH did not perform all required financial monitoring reviews during the year ended June 30, 2022.

**Recommendation:**

The DHSS through the DCPH continue to implement and perform financial monitoring reviews in accordance with the ELC program monitoring plan.

**Status of Findings:**

DHSS through DCPH continues to perform monitoring reviews in accordance with the ELC program monitoring plan.

**Contact Person:** Laura Kliethermes

**Phone Number:** 573.751.5264



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**2022-009.** DESE FFATA Reporting

**Federal Agency:** Department of Education  
**Federal Program:** 84.425C COVID-19 - Governor's Emergency Education Relief (GEER) Fund  
84.425D COVID-19 - Emergency Assistance for Non-Public Schools (EANS)  
**State Agency:** Department of Education and Secondary Education (DESE)  
**Similar Finding:** 2021-016

The DESE needed to strengthen internal controls related to Federal Funding Accountability and Transparency Act (FFATA) reporting for the Education Stabilization Fund. The DESE did not require supervisors maintain documentation of reviews of information uploaded to the FFATA Subaward Reporting System (FSRS). During state fiscal year 2022, the DESE did not comply with FFATA reporting requirements for any of the subawards reviewed for the GEER Fund or the EANS program. In addition, the DESE had not made corrections and resubmitted state fiscal year 2021 FFATA reports for the GEER Fund grants.

**Recommendation:**

The DESE strengthen internal controls related to FFATA reporting by having supervisors maintain documentation of reviews performed of the information reported in the FSRS for the Education Stabilization Fund. In addition, the DESE should complete FFATA reporting for the Education Stabilization Fund programs in accordance with the applicable requirements and continue to work toward resubmitting corrected reports for state fiscal years 2021 and 2022.

**Status of Findings:**

DESE has strengthened internal controls related to FFATA reporting as recommended by the Missouri State Auditor's Office.

The GEER grant was awarded to the MO Governor's Office. The Governor designated DESE as the fiscal agency for this grant award. DESE first reported DESE and the Department of Higher Education and Workforce Development (DHEWD) as the subrecipients of this grant in FFATA on 5/20/20 since it was initially awarded to the Governor, who then designed the funds to both agencies. After receiving further guidance from the US Department of Education that indicated agencies acting as fiscal agents must report the subgrantees awarded funds by each agency, DESE has diligently worked with the FFATA Subaward Reporting System (FSRS) team for the past year to get the initial incorrect data deleted so new files could be uploaded. As of 7/20/23, the FFATA submission for GEER has been corrected.

The EANS grant was also awarded to the MO Governor's Office. The Governor designated DESE the fiscal agency for this grant award. DESE first reported DESE as the subrecipient of this grant in FFATA on 3/01/21 since it was initially awarded to the Governor. After receiving further guidance from the US Department of Education that indicated agencies acting as fiscal agents must report the subgrantees awarded funds by each agency, DESE has diligently worked with the FFATA Subaward Reporting System (FSRS) team for the past year to get the incorrect data deleted. Per guidance issued on 9/17/21, DESE determined the procurement and assistance provided to nonpublic schools did not meet the subaward definition, and therefore a new submission was not required. However, as of 11/1/23, the FFATA Subaward Reporting System (FSRS) team has not deleted the incorrect data. DESE will continue to work with the team until the data is deleted.

**Contact Person:** Shelley Woods  
**Phone Number:** 573-751-8292



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**FS2022-001.**                    Department of Revenue Financial Reporting Controls

**State Agency:**            Department of Revenue (DOR)

The DOR did not have adequate controls and procedures over financial reporting of sales and use tax accounts receivable. As a result, net accounts receivable and related liability balances submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the *Missouri Annual Comprehensive Financial Report* for the year ended June 30, 2022, were misstated.

**Recommendation:**

The DOR implement controls and procedures to prepare and submit accurate sales and use tax accounts receivable reports to the DOA.

**Status of Finding:**

Corrective actions were taken as stated in the State Auditor's Office Report 2023-22 titled State of Missouri Comprehensive Annual Financial Report on Internal Control, Compliance, and Other Matters Year Ended June 30, 2022.

**Contact Person:** Amanda Bolin  
**Phone Number:** (573) 751-5236



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**FS2022-002.** Department of Social Services Financial Reporting Controls - Medicaid Payments

**State Agency:** Department of Social Services (DSS) - MO HealthNet Division (MHD)

The MHD did not have adequate controls and procedures over financial reporting of Medicaid payment data. As a result, Medicaid payment data submitted to the Office of Administration - Division of Accounting (DOA) and used to estimate Medicaid accounts receivable and payable for inclusion in the State of Missouri Annual Comprehensive Financial Report for the year ended June 30, 2022, was misstated.

**Recommendation:**

The DSS through the MHD and the DFAS strengthen controls and procedures to prepare and submit accurate Medicaid payment reports to the DOA.

**Status of Finding:**

MO HealthNet and Research and Evaluation staff have worked together to update coding on the reports used in the creation of the Annual Comprehensive Financial Report to include the Medicaid Expansion group. The DSS considers this resolved.

**Contact Person:** Becky McCarthy  
**Phone Number:** 573-751-6923



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**FS2022-003.** Department of Social Services Financial Reporting Controls - Medicaid Accounts Receivable

**State Agency:** Department of Social Services (DSS) - MO HealthNet Division (MHD)

The MHD did not have adequate controls and procedures over financial reporting of Medicaid drug rebate accounts receivable. As a result, data submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the State of Missouri Annual Comprehensive Financial Report for the year ended June 30, 2022, was misstated.

**Recommendation:**

The DSS through the MHD and the DFAS strengthen controls and procedures to prepare and submit accurate Medicaid accounts receivable reports to the DOA.

**Status of Finding:**

MO HealthNet staff have examined the methodology used in the creation of the Medicaid accounts receivable report and are ensuring forms are completed and reviewed. MO HealthNet and DFAS staff continue to ensure reviews are completed. The DSS considers this resolved.

Contact Person: Becky McCarthy  
Phone Number: 573-751-6923



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**FS2022-004.** Department of Social Services Financial Reporting Controls - Accounts Payable

**State Agency:** Department of Social Services (DSS) - Division of Finance and Administrative Services (DFAS)

The DFAS did not have adequate controls and procedures over financial reporting of accounts payable. As a result, accounts payable data submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the State of Missouri Annual Comprehensive Financial Report for the year ended June 30, 2022, was misstated.

**Recommendation:**

The DSS through the DFAS strengthen controls and procedures to prepare and submit accurate accounts payable reports to the DOA.

**Status of Finding:**

In the DSS' Corrective Action Plan to this finding, DSS stated that the Accounts Payable staff would include the services dates and/or the received dates of goods in the Line Description field of the payment. As of January 2023, this plan has been followed for the Accounts Payable Unit. This procedure change has assisted with the completion of the SFY 2023 ACFR.

**Contact Person:** Angela Wallace

**Phone Number:** 573-751-7263



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**FS2022-005.** Department of Natural Resources Financial Reporting Controls

**State Agency:** Department of Natural Resources (DNR)

The DNR did not have adequate controls and procedures over financial reporting of loans receivable. As a result, the loans receivable balance submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the State of Missouri Annual Comprehensive Financial Report for the year ended June 30, 2022, was misstated.

**Recommendation:**

The DNR ensure established and newly implemented controls and procedures over loans receivable financial reporting are operating as designed.

**Status of Finding:**

Corrective action was taken. We are ensuring duplicate entries are not included in the information compiled from the State Revolving Fund System Reports and that the totals are comparable to the prior fiscal year response before submission of the loans receivable annual comprehensive financial report survey to the Office of Administration.

**Contact Person:** Janet Laughlin  
**Phone Number:** 573-526-5432





State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**FS2022-006.** Office of Secretary of State Financial Reporting Controls

**State Agency:** Office of Secretary of State (SOS)

The SOS did not have adequate controls and procedures over financial reporting of accounts receivable. As a result, civil penalty accounts receivable data submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the State of Missouri Annual Comprehensive Financial Report for the year ended June 30, 2022, was misstated.

**Recommendation:**

The SOS implement controls and procedures to prepare and submit accurate accounts receivable reports to the DOA.

**Status of Finding:** The SOS has established a methodology regarding the 616 financial reporting of accounts receivable of outstanding civil penalties.

**Contact Person:** Trish Vincent, Executive Deputy Secretary of State/Chief of Staff  
**Phone Number:** 573/751-8731



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**FS2022-007.**                    Department of Labor and Industrial Relations Financial Reporting Controls

**State Agency:**                Department of Labor and Industrial Relations (DOLIR)

The DOLIR did not have adequate controls and procedures over financial reporting of Unemployment Compensation Fund (UCF) financial activities. As a result, some balances submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the State of Missouri Annual Comprehensive Financial Report for the year ended June 30, 2022 were misstated. In addition, the financial reports were not submitted timely to the DOA.

**Recommendation:**

The DOLIR strengthen controls and procedures to prepare and submit accurate and timely UCF financial reports to the DOA.

**Status of Finding:**

DOLIR submitted corrective action plan and has generated financial data queries for monthly and yearly reviews, which allows DOLIR to correct discrepancies sooner in the year. No additional action has been required.

**Contact Person:**            Julie Coon

**Phone Number:**           573-751-3136



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**FS2022-008.**                    Office of Administration Financial Reporting Controls - Fund Balance Classifications

**State Agency:**                Office of Administration - Division of Accounting (DOA)

The DOA did not have adequate controls and procedures over classification of ending fund balances. If a fund balance classification error had not been corrected, the Government Wide - Governmental Activities and General Fund restricted fund balance would have been overstated, and the unassigned fund balance would have been understated, by approximately \$1.4 billion in the State of Missouri Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2022.

**Recommendation:**

The DOA strengthen controls and procedures to ensure proper classification of ending fund balances in the ACFR.

**Status of Finding:**

The agency does not agree with the audit findings and believes that corrective action is not required. Explanation and specific reasons are as follows:

While the Division of Accounting agrees there was an error in the draft document, the Division of Accounting was not provided the opportunity to complete the managerial review and internal control procedures already in place before the finding was decided based on a draft document.

**Contact Person:** Libbie Farrell  
**Phone Number:** 573-751-4761



State of Missouri - Single Audit  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

**FS2022-009.**                    Office of Administration SAM II Transaction Approvals

**State Agency:**              Office of Administration (OA)

As noted in the Statewide Accounting System Internal Controls audit,<sup>1</sup> OA management had not fully corrected a weakness in the Statewide Advantage for Missouri (SAM II) Financial system security settings that allowed users to create a transaction and then apply approval to the same transaction without review or additional approval from another party.

**Recommendation:**

The OA continue to eliminate the risk of users approving transactions they create and establish policies to ensure future users are not granted this ability.

**Status of Finding:**

Periodic reviews will be performed and OA will continue to provide oversight of user accounts. We are currently implementing MOVERS to replace the existing ERP system, which will reduce if not eliminate conflicts with security access.

**Contact Person:** Libbie Farrell

**Phone Number:** 573-751-4761

---

<sup>1</sup> See Management Advisory Report finding number 1.2 in Report No. 2023-001, *Statewide Accounting System Internal Controls*, issued in February 2023.

---

# State of Missouri - Single Audit

## Corrective Action Plans

### Year Ended June 30, 2023

---

The Uniform Guidance requires the auditee to prepare a Corrective Action Plan (CAP) for each finding reported in the Schedule of Findings and Questioned Costs. The CAPs were prepared by the management of the applicable state agencies.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

Michael L. Parson  
*Governor*

Kenneth J. Zellers  
*Commissioner*



Stacy Neal  
*Director*  
*Division of Accounting*

State of Missouri  
Office of Administration  
Division of Accounting  
Post Office Box 809  
Jefferson City, Missouri 65102  
(573) 751-2971  
acctmail@oa.mo.gov

## CORRECTIVE ACTION PLANS

The State of Missouri's Office of Administration, Division of Accounting respectfully submits the following Corrective Action Plans for the findings related to the Statewide Single Audit for fiscal year ended June 30, 2023. Each Corrective Action Plan was prepared by the State agency noted.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Office of Administration

Audit Finding Number: FS2023-001 - Financial Reporting Controls – ACFR Preparation

Name of the contact person responsible for corrective action: Stacy Neal

Anticipated completion date for corrective action: July 2024

Corrective action planned is as follows:

The DOA acknowledges errors occurred during the preparation of the fiscal year 2023 the Annual Comprehensive Financial Report (ACFR). Our ACFR preparation processes are extremely manual and have risk of errors as a result, especially when revisions are submitted. It is expected our new accounting system will reduce the manual processes and increase accuracy. The DOA is also updating ACFR tie out procedures to make them more understandable and usable. This will reduce the time it takes to complete the review of the ACFR as well as allow for more reviews to be performed on each section of the ACFR. We are also investigating opportunities to leverage technology to reduce errors.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Revenue

Audit Finding Number: FS2023-002 Department of Revenue Financial Reporting Controls

Name of the contact person responsible for corrective action: Amanda Bolin

Anticipated completion date for corrective action: April 8, 2024

Corrective action planned is as follows:

The Department of Revenue is aware of the concerns noted in the State Auditor's Office (SAO) finding regarding controls and procedures over the financial reporting of certain governmental and custodial fund financial activities. The Department of Revenue experienced significant turnover in the Administration Division during the fiscal year ended June 30, 2023, and as a result, the two-step review did not ensure our financial reports submitted to the Office of Administration – Division of Accounting (DOA) and SAO were accurate. The Department of Revenue took immediate corrective action by resubmitting the financial reports to the DOA, continuing to use our two-step review process, providing additional cross-training to team members, and maintaining adequate supporting documentation for all financial reports being submitted to the DOA and the SAO. The Department of Revenue will ensure all financial reports are submitted accurately to the DOA and SAO in the future.





State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Social Services (DSS)

Audit Finding Number: FS2023-003 – DSS Financial Reporting Controls –  
Accounts Receivable

Name of the contact person responsible for corrective action: Carla Henry and  
Angela Wallace

Anticipated completion date for corrective action: March 1, 2024

Recommendation: The DSS through the DFAS strengthen controls and  
procedures to prepare and submit accurate federal grant accounts receivable  
reports to the DOA.

DSS Response: The department agrees with the SAO's recommendation to  
strengthen controls and procedures regarding accounts receivable financial  
reporting. It is important to note that there are 26 surveys requested of the  
department each year as part of the financial reporting process.

The Corrective Action Plan includes the department's planned action to address  
this finding.

Corrective action planned is as follows: DFAS staff are documenting the  
Accounts Receivable Financial Reporting processes in order to enhance current  
procedures for submitting accurate Accounts Receivable reports to the state's  
Division of Accounting (DOA). Additionally, to strengthen controls, DFAS staff  
will document the overall process for submitting department financial reports to  
the DOA. DFAS staff plan to implement the written procedures during  
completion of the State Fiscal Year 2024 financial reports.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Missouri Secretary of State (SOS)

Audit Finding Number: FS2023-004 – SOS Financial Reporting Controls

Name of the contact person responsible for corrective action: Miranda  
Stephenson

Anticipated completion date for corrective action: August, 2024

Corrective action planned is as follows:

The SOS has established and implemented a process with a methodology to present logical assumptions based on historical information and probability to provide estimated civil penalty uncollectible amounts for financial reporting purposes and for future reporting to DOA and SAO. The SOS will re-evaluate annually and provide timely estimates to OA and the SAO for future ACFR reports.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Office of Administration (OA)

Audit Finding Number: FS2023-005 – OA SAMII Transaction Approvals

Name of the contact person responsible for corrective action: Stacy Neal,  
Director

Anticipated completion date for corrective action: February 2024

Corrective action planned is as follows:

As mentioned in the audit finding, "OA has taken steps to limit this risk". Only 1 SAMII Financial User from another agency was noted in the finding, and this individual did not both enter and approve any transactions during the period she had this authority.

Periodic reviews will be performed, and OA will continue to provide oversight of user accounts. We are currently implementing MOVERS to replace the existing ERP system, which will reduce if not eliminate conflicts with security access.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Social Services (DSS) – MO HealthNet Division (MHD)

Audit Finding Number: 2023-001 - Medicaid National Correct Coding Initiative

Name of the contact person responsible for corrective action: Kim Johnson

Anticipated completion date for corrective action: July 1, 2024

Recommendation: The DSS through the MHD continue to strengthen controls over the NCCI requirements to ensure claims are reprocessed when NCCI edits are not implemented timely, as required.

DSS Response: DSS agrees with the auditor's recommendation. The Corrective Action Plan includes the department's planned actions to address the finding.

Corrective action planned is as follows: The DSS through the MHD will continue to update the NCCI edits quarterly, within the Centers for Medicare & Medicaid Services (CMS) requirement that the files must be implemented by the beginning of the second month of the calendar quarter. MHD will reprocess January 1, 2023, through February 17, 2023. MHD is not reprocessing claims submitted July 1, 2022, through August 22, 2022, as the system changes were not in place until August 23, 2022. Any claims for this time frame submitted after August 22, 2022, were subject to the updated NCCI edits. Moving forward, claims will be reprocessed when changes are not in the system, as required by CMS.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Social Services (DSS) – MO HealthNet Division (MHD)

Audit Finding Number: 2023-002 - Medicaid Management Information System Access

Name of the contact person responsible for corrective action: Christopher Boyle

Anticipated completion date for corrective action: March 10, 2024

Recommendation: The DSS through the MHD review user access to the MMIS annually and ensure inappropriate access, including that of terminated users, is removed in a timely manner.

DSS Response: DSS agrees with the auditor's recommendation. The Corrective Action Plan includes the department's planned actions to address the finding.

Corrective action planned is as follows: MHD will continue to perform the annual review, but to ensure that the annual review is completed timely, monthly calendar meetings have been created. The FY24 annual review is in progress.

In addition to the annual review, instead of relying on supervisors to inform MHD of terminations, MHD staff have updated the off-boarding process to identify additional eMOMED and eMMIS users who no longer require access. MHD staff are comparing the MMIS active user lists with lists of terminated users. When an active user is located on a termination list, a request to disable the MMIS account is submitted.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Social Services (DSS) – MO HealthNet Division (MHD) and Missouri Medicaid Audit and Compliance (MMAC)

Audit Finding Number: 2023-003 - Medicaid and CHIP New Provider Eligibility

Name of the contact person responsible for corrective action: Dale Carr

Anticipated completion date for corrective action: June 30, 2024

Recommendation: The DSS through the MHD and the MMAC review, strengthen, and enforce internal controls to ensure complete new provider enrollment application checklists are prepared and retained documenting that new Medicaid and CHIP provider applications were reviewed and screened as required.

DSS Response: DSS agrees with the auditor's recommendation. The Corrective Action Plan includes the department's planned actions to address the finding.

Corrective action planned is as follows:

1. The MMAC Provider Enrollment Unit (PEU) will add a new final check box at the bottom of the provider enrollment verification form where the PEU clerk will verify each required step to enroll a new provider was completed.
2. The MMAC PEU will increase the number of quality control reviews of completed provider enrollment verification checklists by supervisors and managers.
3. MMAC PEU will train the staff that are scanning the completed enrollment files into FileNet to look at the verification checklist and make sure it has all required initials and checks. If they determine it does not, it will be returned to the PEU staff member that processed the enrollment.
4. All PEU staff working new enrollments will be retrained on the importance of checking each step on the verification checklist to indicate whether each step was completed or "not applicable".



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Social Services (DSS) – MO HealthNet Division (MHD)

Audit Finding Number: 2023-004 – Medicaid and CHIP Receipt Controls

Name of the contact person responsible for corrective action: Ashley Logan

Anticipated completion date for corrective action: June 30, 2024

Recommendation: The DSS through the MHD review, strengthen, and enforce internal controls over Medicaid and CHIP receipts. The MHD should restrict user access within the MMIS for FORU accounting personnel and adequately segregate asset custody and receipt recording duties from accounts receivable duties, or perform documented supervisory reviews of MMIS entries and changes made by employees whose duties are not segregated. In addition, the MHD should establish procedures to account for all cash control numbers to ensure all receipts are deposited or returned to senders.

DSS Response: DSS agrees with the auditor's finding. Our Corrective Action Plan includes the department's planned actions to address the finding.

Corrective action planned is as follows: MHD has implemented a process to document supervisory reviews of the Finance Manual Checks Quarterly report to ensure segregation of duties in HeathTrack/AHS. MHD will continue to perform the audit of clerk ID adhoc reports to review any segregation of duties within the MMIS. To ensure all cash control numbers are accounted for, MHD is implementing a new cash control number sequence, exclusive to manual checks logged within the FORU. This will resolve the issue of cash control numbers occurring out of sequence due to AHS running files in the background at the same time checks are being logged.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Social Services (DSS) – MO HealthNet Division (MHD) and Family Support Division (FSD)

Audit Finding Number: 2023-005 Medicaid and CHIP MAGI-Based Participant Eligibility Redeterminations

Name of the contact person responsible for corrective action: Heather Atkins

Anticipated completion date for corrective action: N/A

Recommendations: The DSS through the MHD and the FSD review and correct cases for participants with manual overrides in the MEDES, ensure redeterminations are completed for these participants as required, and close the cases of any ineligible participants. In addition, the DSS should ensure system controls are functioning as designed for these participants.

DSS Response: The DSS disagrees with this finding. The DSS disagrees there is a significant deficiency in internal controls. As noted in the finding, from the 60 participants selected, the SAO did not identify any participants with previously-established overrides; therefore, no incorrect payments were cited.

Section 6008 of the Families First Coronavirus Response Act (FFCRA) required states to provide continuous coverage, through the end of the month in which the PHE period ends, to all Medicaid beneficiaries who were enrolled in Medicaid on or after March 18, 2020, regardless of any changes in eligibility unless the individual voluntarily terminated eligibility, is deceased, or moved out of state. As required by the Centers for Medicaid and Medicare Services (CMS) during the PHE, the DSS had processes in place to terminate eligibility for individuals who were deceased, voluntarily requested closure, or reported they have moved out of state when a current change was reported.

The Consolidated Appropriations Act, 2023, signed on December 29, 2022, amended section 6008 of the FFCRA such that the continuous enrollment condition ended on March 31, 2023.

During the PHE, the DSS did not conduct reviews of cases that did not report current changes.





---

State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

---

The DSS developed a report identifying all individuals with manual overrides and their certification dates to complete annual reviews on them. The DSS is actively working the report and have initiated annual reviews on all individuals that have had MO HealthNet eligibility for at least twelve consecutive months. The DSS anticipates completing the review of all individuals by August 31, 2024, to account for the required 90 day reconsideration period as required in 42 CFR 435.916.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Social Services (DSS) – MO HealthNet Division (MHD) and Family Support Division (FSD)

Audit Finding Number: 2023-006 Medicaid and CHIP Participant Eligibility Terminations

Name of the contact person responsible for corrective action: Heather Atkins

Anticipated completion date for corrective action: June 30, 2024

Recommendations: The DSS through the MHD and the FSD review, strengthen, and enforce internal controls to ensure ineligible participant cases are closed when necessary and resume the DHSS vital records death match in the MEDES.

DSS Response: The DSS partially agrees with this finding.

Although, at this time, a death match with Department of Health and Senior Services (DHSS) vital records is not functional in MEDES, the death match is functional in the Family Assistance Management Information System (FAMIS) eligibility system currently used for SNAP, TANF, and MO HealthNet for Aged, Blind, and Disabled individuals. When the match is received into FAMIS from DHSS, that information is included on the eligibility file submitted to MMIS to ensure that the death date is captured in MMIS to prohibit any payments after the death of the individual. This control ensures that no improper payments are made on a beneficiary's behalf after the date of death. DSS has processes in place to close eligibility when death information is received from family members and providers during the certification period. Additionally, DSS administers an electronic verification match with the federal hub during the annual review process to inquire about death. DSS also intends to resume use of the DHSS vital statistics match in MEDES in the future, but does not have an expected resumption date at this time.

During the audit period, the FSD Call Center had processes in place to accept calls for applications, renewals, change in circumstance, and inquiries. However, contracted staff are unable to authorize any action that results in a case closing and that authorization must be completed by a DSS employee. There were procedures in place to transfer a call that will result in a case closing to a DSS



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

employee. However, the participant cited in the finding failed to remain on the line during the transfer process, resulting in DSS staff not receiving the request to voluntarily close the case. Although call center staff noted in the electronic case file the purpose of the call, there are not systematic controls in place to take action or create tasks for DSS employees from the case notes.

The DSS is strengthening internal controls by developing technology to receive changes from participants using technology that will populate the changes reported into MEDES and will create a task for DSS staff to review and authorize the change in the case. Additionally, participants can also report changes, including voluntary case closure on the FSD Portal at <https://mydss.mo.gov/>. Changes reported through the FSD Portal are uploaded and tasks are generated for DSS staff to review and complete the determination.

Corrective action planned is as follows: Technology updates to receive changes from participants will be implemented in June 2024.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Social Services (DSS) – MO HealthNet Division (MHD) and Family Support Division (FSD)

Audit Finding Number: 2023-007 Medicaid and CHIP Eligibility Determination Timeliness

Name of the contact person responsible for corrective action: Heather Atkins

Anticipated completion date for corrective action: July 31, 2024

Recommendations: The DSS through the MHD and the FSD ensure participant eligibility is determined within the required timeframes.

DSS Response: The DSS agrees with this finding. During SFY 2022, DSS experienced significant delays in completing determinations of eligibility at application, resulting in sizable backlogs and applications pending beyond the timeframes permitted in regulation. Due to this, Missouri collaborated with CMS to mitigate the backlog. As of September 30, 2022, DSS had completed processing of all overdue applications. The mitigation plan is located at <https://www.medicaid.gov/medicaid/eligibility/downloads/missouri-mitigation-plan.pdf>.

Since DSS completed the processing of all overdue applications as of September 30, 2022, DSS has continued to receive a substantial increase in applications, both directly from applicants and from the Federal Facilitated Exchange (FFE). Additionally, DSS FSD has encountered staffing shortages, which has contributed to the delay in application processing.

To address the continued increase in applications, DSS is leveraging new and available technologies. These technologies are intended to assist the department and participants with necessary actions such as submitting applications, verifying income and resources, and providing required information.

Corrective action planned is as follows: The DSS will continue to work towards completing applications within the established timeframes outlined in 42 CFR 435.912(c)(3) and 42 CFR 457.340(d).



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Social Services (DSS) – Division of Finance and Administrative Services (DFAS) and Children's Division

Audit Finding Number: 2023-008 – Department of Social Services Cost Allocation

Name of the contact person responsible for corrective action: Arlene Damron

Anticipated completion date for corrective action: April 2024

Recommendation: The DSS continue to strengthen internal controls and procedures over the PACAP, the AlloCAP system, the RMTS process, and the RMTS allocation to ensure costs are properly allocated to federal programs. In addition, the DSS should revise the PACAP to reflect updates to the RMTS process.

DSS Response: The department partially agrees with the recommendation. DSS does not agree internal controls need to be strengthened for the PACAP and the AlloCAP. This part of the process functioned as intended.

The issues identified by the auditor occurred based upon the way the RMTS universe was defined after revisions were made in the HR data that was being entered into SAM II HR. Staff that were not eligible were selected for the RMTS due to these changes.

Corrective action planned is as follows: The RMTS universe has been corrected to exclude staff that do not fall into the specific criteria of eligible staff. An RMTS response report will be pulled monthly to review the results to make sure invalid responses are removed prior to allocating administrative costs.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Social Services (DSS) – Division of Finance and Administrative Services (DFAS)

Audit Finding Number: 2023–009 - Adoption Savings

Name of the contact person responsible for corrective action: Sheena Frazer

Anticipated completion date for corrective action: N/A

Recommendation: The DSS through the DFAS strengthen internal controls and procedures to ensure Annual Adoption Savings Calculation and Accounting Reports are accurately prepared and submitted to ensure compliance with federal adoption savings requirements.

DSS Response: The DSS agrees with this finding. The DSS has experienced staff transitions and actively works to ensure staff familiarity with federal workbook instructions and desk procedures.

Corrective action planned is as follows: The DSS plans to implement the SAO's recommendations to further strengthen internal controls and procedures and will adhere to these processes to ensure the federal report is accurate and compliant.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Office of Administration

Audit Finding Number: 2023-010, SLFRF Program Subrecipient Monitoring

Name of the contact person responsible for corrective action: Stacy Neal

Anticipated completion date for corrective action: September 2024

Recommendation A.: Develop policies and procedures to determine whether recipients of SLFRF program funds are subrecipients or contractors. Work with the state agencies to ensure accurate and documented determinations are prepared for all recipients and modify subrecipient records as needed.

OA partially agrees with the auditor's finding.

Corrective action planned is as follows: OA believes there are opportunities to improve the classification of subrecipient vs. contractor to ensure compliance with federal regulations. We concur that OA, as the responsible party, should modify a department determination of subrecipient when there is a conflict with the regulation. Finally, we agree that clear communication on roles and responsibilities of OA vs. departments related to compliance is essential and can be improved. Given this position, we disagree that OA needs to issue procedures that restate the rules the uniform guidance and SLFRF regulations already state. We will continue to have discussions with agencies and ensure compliance with federal regulations.

Recommendation B.: Develop a subrecipient monitoring program in accordance with the Uniform Guidance, that including performing risk assessments for each subrecipient for the purposes of determining the appropriate subrecipient monitoring procedures; monitoring for compliance with federal requirements and subaward terms and conditions and ensuring subaward performance goals are achieved; and reviewing subrecipient single audit reports. Ensure tasks delegated to state agencies are adequately communicated and establish procedures to ensure those tasks are appropriately completed.

OA agrees with the auditor's finding.



---

State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

---

Corrective action planned is as follows: OA approached the SLFRF money to consider all spending (whether to subrecipients or any other payment) as high risk due to the large dollar amount of one-time funding that is subject to rules that have changed over time. We have continued to treat this unique and highly publicized funding as high risk for fraud and exercise due diligence to mitigate that risk. OA agrees however, that our universal determination related to the SLFRF does not meet the specific uniform guidance rules. OA agrees to provide additional communications to departments to ensure agencies understand their responsibilities for sub-recipient monitoring including sub-recipient specific risk assessments and monitoring. Finally, OA will implement random reviews of the sub-recipient monitoring compliance.





State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Office of Administration

Audit Finding Number: 2023-011 OA Statewide SEFA

Name of the contact person responsible for corrective action: Stacy Neal

Anticipated completion date for corrective action: September 30, 2024

Corrective action planned is as follows: We agree. DOA completed a materially correct SEFA within historically consistent timeframes including providing the document 3 weeks earlier than last year. However, after recent discussions with SAO, DOA does acknowledge a materially correct draft is needed by October to support an efficient single audit and we will provide the document on that timeframe next audit. DOA further recognizes that there are always opportunities for improved training, reduced turnover, and efficient communications.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Health and Senior Services

Audit Finding Number: 2023-012 CACFP Subrecipient Reimbursements

Name of the contact person responsible for corrective action: Sarah Walker, Bureau Chief

Anticipated completion date for corrective action:

The agency does not agree with the audit findings or believes that corrective action is not required.  
Explanation and specific reasons are as follows:

**CACFP Subrecipient Reimbursements**

DHSS disagrees. The DHSS through BCFNA maintains a strong system of internal controls over meal reimbursements to CACFP facilities/sponsors to ensure costs are allowable and supported. The system is in compliance with Uniform Guidance and USDA program requirements. The system includes subrecipient monitoring based on risk assessments per the substance and spirit of Uniform Guidance, initial and ongoing training and technical assistance opportunities, and reviews of invoices.

Throughout the SAO's finding they repeatedly acknowledge that the BCFNA monitoring process is in compliance with Nutritionist Manual which is based on USDA requirements, but is somehow not in compliance with broader federal requirements. This goes against the accepted hierarchy of federal compliance guidance which says that 2 CFR 200 Uniform Grant Guidance is broader and less specific than the higher ranking requirements set forth by specific federal grant funders and awards. The SAO has not noted any specific noncompliance with federal requirements regarding subrecipient monitoring. The SAO's finding noted the DHSS could enhance or improve its process but not that it is out of compliance with federal requirements for subrecipient monitoring. The SAO is trying to hold DHSS to a higher standard than what is federally required.

The DHSS' strong system of internal controls which is documented in the Nutritionist Manual is in compliance with federal regulations and is used as a best practice by the USDA for other states. The report from the most recent USDA Management Evaluation Report for Fiscal Year 2023 issued November 2023 stated "*The FNS<sup>1</sup> determined that the SA<sup>2</sup> Monitoring of Sponsors and SA Oversight of Sponsor Monitoring's has adequate management controls in place for administering the CACFP in*

<sup>1</sup> FNS: U.S. Department of Agriculture (USDA) Food and Nutrition Service

<sup>2</sup> SA: State Agency



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

*accordance with Federal regulations. The FNS staff reviewed SA practices that included detailed SA review forms, spreadsheets that provided extra oversight, and written procedures detailing the monitoring process. The SA provides online CACFP trainings along with a handbook to institutions that detail policies and procedures governed by the SA. The SA developed an extensive tracking system in addition to a very thorough review tool that contains meal component and pattern calculation. The SA conducts oversight of the review process and tracks each step to confirm completion of any follow up required of institution. The SA CACFP training resources and online modules were reviewed and evaluated to ensure it contained the correct information and up to date policies and procedures. The FNS staff reviewed the SA policies and procedures and interviewed key SA staff regarding procedures for each respective area of this Section. All files reviewed are compliant with Program requirements. The FY 2023 CACFP ME review did not identify any significant reportable issues."*

This entitlement program provides reimbursements for nutritious meals and snacks to organizations that serve eligible children and adults. CACFP processes an average of 700 claims per month and provided healthy meals in Missouri to over 31 million children and adults in 2023. The increased claim testing and recoupment suggested by the SAO would create a significant barrier to participation for sponsors/facilities (many of which are small child care centers, day care homes, emergency shelters and adult day care centers) which is prohibited by USDA.

Reviewing supporting documentation with every individual reimbursement claim at the time of submission as suggested in the finding is not feasible given the number of reimbursement claims processed monthly by program staff already functioning at capacity. Neither is it required by Uniform Guidance, the USDA or standard subrecipient monitoring procedures. The BCFNA already requires claims to be paid on a reimbursement basis rather than in advance and performs various reviews of the claims in CNPWeb, so the additional step of requiring supporting documentation with every reimbursement claim at the time of submission is unnecessary and is intended as a specific condition to remedy high risk subrecipients per 2 CFR 200.208. Furthermore, BCFNA offers technical assistance training and reviews in addition to regular monitoring reviews.

In addition to the edit checks within the CNPWeb system which validate such things as capacity limits and licensing, BCFNA staff has, and continues to perform, additional verification such as spot-checks for inconsistencies (i.e. a greater number of enrolled participants as compared to licensed or total capacity or suspicious claim irregularities or patterns). Each claim submitted also requires a certification of truthfulness, accuracy, completeness with potential criminal, civil or administrative penalties in accordance with U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812. As noted by the SAO, the risk based monitoring approach implemented by BCFNA has been effective in identifying significant issues and claim errors in recent years.

The USDA established an acceptable level of risk with respect to the CACFP program and provided approved risk management processes and requirements. DHSS disagrees with the methodology the SAO used in its calculations. Out of the SAO's test sample of 60 monitoring reviews, only 9 of the overclaims were over the \$600 threshold of acceptable risk set by the USDA. 7 CFR 226.8(f): *In conducting management evaluations, reviews, or audits in a fiscal year, the State agency, FNS, or OIG may disregard an overpayment if the overpayment does not exceed \$600. A State agency may establish, through State law, regulation or procedure, an alternate disregard threshold that does not exceed \$600.*



---

State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

---

The SAO left the inflated error percentage in the body of the finding despite repeated requests and only included the lower suggested rates in footnote 4. The SAO also did not explain how their test of monitoring reviews performed by BCFNA, instead of a sample of claims submitted, was representative of CACFP reimbursements that would lend to projecting to the total population.

BCFNA monitors using a risk-based approach as required and in response to known erroneous claims and to proactively address issues. A sample of monitoring reviews is proportionally more likely to include a higher number of claims with discrepancies. For example, fifty five percent of the monitoring reviews completed during fiscal year 2023 were graded as a B or C and were give additional technical assistance and/or monitoring follow up as a result.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Health and Senior Services

Audit Finding Number: 2023-013 CACFP Subrecipient Monitoring

Name of the contact person responsible for corrective action: Sarah Walker, Bureau Chief

Anticipated completion date for corrective action:

The agency does not agree with the audit findings or believes that corrective action is not required. Explanation and specific reasons are as follows:

**A- Risk Assessments**

DHSS disagrees with this recommendation because the risk assessment process performed by BCFNA is in compliance with the substance and spirit of federal regulations – both of the federal funding agency, USDA, and 2 CFR 200, Uniform Grant Guidance. BCFNA risk assessments consider relevant information and are used to determine the extent and timing of monitoring as set out in the Nutritionist Manual. The BCFNA risk-based monitoring approach already allows for monitoring subrecipients more frequently than required by USDA.

2 CFR 200.332 states pass-through entities are to evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:

- (1) The subrecipient's prior experience with the same or similar subawards;
- (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F of this part, and the extent to which the same or similar subaward has been audited as a major program;
- (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
- (4) The extent and results of Federal awarding agency monitoring (*e.g.*, if the subrecipient also receives Federal awards directly from a Federal awarding agency).

The BCFNA formal risk assessment process takes into consideration the results of current and previous experience with the same subaward (item 1 in the suggested criteria) as well as whether the subrecipient has new personnel or new or substantially changed systems (item 3 in the suggested criteria). These observations are made when performing onsite monitoring by Nutritionists who are familiar with the program, its requirements and its participants, and are



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

trained in recognizing significant issues. BCFNA also takes into consideration the results of the subrecipient's prior experience with similar subawards in other programs such as SFSP, NSLP and Child Care Licensing Reviews (item 1 in the suggested criteria), audit results (item 2 in the suggested criteria) as well as the results of Technical Assistance Reviews offered to new subrecipients which could move up the planned monitoring schedule.

B- Subrecipient Monitoring Procedures

DHSS disagrees with this recommendation. The State Auditor's Office (SAO) states in this finding, "While our review found the sample monitoring reviews were performed in accordance with the policies and procedures outlined in the Internal Nutritionist Manual we identified areas where these policies and procedures could be strengthened and improved..." The SAO has not noted any specific noncompliance with federal requirements regarding subrecipient monitoring. The SAO's finding noted the DHSS could enhance or improve its process but not that it is out of compliance with federal requirements for subrecipient monitoring. The SAO is trying to hold DHSS to a higher standard than what is federally required.

Throughout the SAO's finding they repeatedly acknowledge that the BCFNA monitoring process is in compliance with Nutritionist Manual which is based on USDA requirements, but is somehow not in compliance with broader federal requirements. This is incongruent with the accepted hierarchy of federal compliance guidance which says that 2 CFR 200 Uniform Grant Guidance is broader and less specific than the higher-ranking requirements set forth by specific federal grant funders and awards.

In addition, the DHSS has a strong system of internal controls documented in the Nutritionist Manual which is in compliance with federal regulations and is used as a best practice by the USDA for other states. The report from the most recent USDA Management Evaluation Report for Fiscal Year 2023 issued November 2023 stated "*The FNS<sup>1</sup> determined that the SA<sup>2</sup> Monitoring of Sponsors and SA Oversight of Sponsor Monitoring's has adequate management controls in place for administering the CACFP in accordance with Federal regulations. The FNS staff reviewed SA practices that included detailed SA review forms, spreadsheets that provided extra oversight, and written procedures detailing the monitoring process. The SA provides online CACFP trainings along with a handbook to institutions that detail policies and procedures governed by the SA. The SA developed an extensive tracking system in addition to a very thorough review tool that contains meal component and pattern calculation. The SA conducts oversight of the review process and tracks each step to confirm completion of any follow up required of institution. The SA CACFP training resources and online modules were reviewed and evaluated to ensure it contained the correct information and up to date policies and procedures. The FNS staff reviewed the SA policies and procedures and interviewed key SA staff regarding procedures for each respective area of this Section. All files reviewed are compliant with Program requirements. The FY 2023 CACFP ME review did not identify any significant reportable issues.*"

<sup>1</sup> FNS: U.S. Department of Agriculture (USDA) Food and Nutrition Service

<sup>2</sup> SA: State Agency



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

The DHSS through BCFNA has and will continue to review, strengthen and enforce subrecipient monitoring procedures in accordance with federal program requirements and management evaluation. BCFNA has and continues to exceed what is required by the federal awarding agency by implementing a risk-based monitoring plan that allows for more frequent onsite monitoring than required by the USDA. In addition, even though COVID waivers allowed for monitoring to be suspended during the COVID Public Health Emergency, the BCFNA continued to monitor through the use of desk reviews. BCFNA also returned to onsite monitoring months before it was required by the USDA. Furthermore, BCFNA has recently hired a financial manager to help identify red flags with new and returning sponsors and recently enhanced training and technical assistance opportunities based on issues found during monitoring.

#### Corrective Action Plans

Due to the size of the CACFP program it is imperative that a risk-based approach be used in performing monitoring and follow up activities. DHSS through BCFNA follows up and ensures that subrecipients take timely and appropriate action on all deficiencies detected through on-site reviews of the subrecipient using a risk-based approach approved by the USDA. Standard practices are in compliance with federal regulations. Physical verification or review of supporting documentation immediately at the time of submission to verify the CAP is not a federal requirement. Follow-up during the next scheduled review is in accordance with USDA regulations and BCFNA policy and procedure.

BCFNA reviews Corrective Action Plans (CAPs) submitted by subrecipients to ensure they are acceptable and correct noted issues. Supporting documentation of CAP implementation may be reviewed by BCFNA's trained Nutritionist performing the monitoring reviews prior to the next monitoring visit if deemed necessary, or during the next onsite monitoring visit. This follow up is timely and appropriate because the scheduling of the next monitoring visit is determined by the USDA-approved risk-based approach. For example, subrecipients that had significantly deficient issues in their monitoring will be reviewed onsite within 90 days to verify whether corrective actions have been taken and if not, move towards termination. The corrective action plans of other subrecipients that were deemed to not be as significant by the Nutritionist, such as using the wrong percent of milk, are verified at the next monitoring review which could range from 1 to 3 years. The criteria used by the SAO do not specify what is timely or appropriate and allows for BCFNA's professional judgement and discretion of what is timely and appropriate.

#### Claims testing

BCFNA standard practice is test only the selected month(s) claim(s) per USDA requirements, although when warranted, additional reviews are conducted beyond the test month. Actual noncompliance has not been noted in regards to testing. The BCFNA Nutritionist Manual allows for expanded testing if needed and BCFNA does perform expanded testing if deemed necessary. However, the USDA risk-based monitoring approach implemented by BCFNA sets prompt follow-up standards for significant deficiencies to determine if addressed, and if not, move on to termination.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

Overclaim recoupment

BCFNA standard practice is to pursue recoupment of overclaims of only the test month per USDA requirements, although when warranted, additional reviews are conducted beyond the test month. In addition, BCFNA officials pursue recoupment of overclaims for facilities/sponsors with terminated contracts on a case-by-case basis, taking into consideration various factors.

BCFNA strives to maintain an appropriate balance between adequate monitoring and not creating barriers to program participation per USDA and the Paperwork Reduction Act. Starting the termination process is more effective than performing additional testing and pursuing historically unsuccessful recoupment of overclaims.

CACFP is an important program that provides healthy meals to children and adults. The CACFP plays a vital role in improving the quality of day care and making it more affordable for many low-income families. This entitlement program provides reimbursements for nutritious meals and snacks to organizations that serve eligible children and adults who are enrolled for care at participating child care centers, day care homes, emergency shelters and adult day care centers. CACFP processes an average of 700 claims per month and provided healthy meals in Missouri to over 31 million children and adults in 2023. USDA prohibits creating barriers to program participation and provision of services. The steps over and above the USDA requirements suggested by the SAO would place significant barriers to participation in the CACFP program and in turn cause harm to needy children and adults.

The USDA established an acceptable level of risk with respect to the CACFP program and provided approved risk management processes and requirements. DHSS disagrees with the methodology the SAO used in its calculations. Out of the SAO's test sample of 60 monitoring reviews, only 9 of the overclaims were over the \$600 threshold of acceptable risk set by the USDA. 7 CFR 226.8(f): *In conducting management evaluations, reviews, or audits in a fiscal year, the State agency, FNS, or OIG may disregard an overpayment if the overpayment does not exceed \$600. A State agency may establish, through State law, regulation or procedure, an alternate disregard threshold that does not exceed \$600.* The SAO left the inflated error percentage in the body of the finding despite repeated requests and only included the lower suggested rates in footnote 4. The SAO also did not explain how their test of monitoring reviews performed by BCFNA, instead of a sample of claims submitted, was representative of CACFP reimbursements that would lend to projecting to the total population. BCFNA monitors using a risk-based approach as required in response to known erroneous claims and to proactively address issues. A sample of monitoring reviews is proportionally more likely to include a higher number of claims with discrepancies.





State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Health and Senior Services (DHSS)

Audit Finding Number: 2023-014 Medicaid SPPC Participant Choice Agreements

Name of the contact person responsible for corrective action:  
Kim Toebben, Deputy Division Director, Division of Senior and Disability Services (DSDS)

Anticipated completion date for corrective action: March 2025

Corrective action planned is as follows:

The Division of Senior and Disability Services will implement the following actions to ensure a signed Participant Choice Agreement is completed and retained for all participants of the State Plan Personal Care program:

- DSDS is developing additional training for staff completing the Participant Choice Statement. Staff historically received formal training regarding the use of the Participant Choice Statement at new employee training. Now form completion will be a component of both ongoing in-service trainings offered throughout the year to experienced staff and a component of a new training track designed specifically for those who have been employed 6-9 months. The goals of these new trainings will be to reiterate the importance of form completion at each assessment.
- DSDS will include education on form completion at the twice annual provider update meeting that is required for all providers to attend.
- DSDS continues to work closely with the current Case Management System vendor, Conduent. In the fall of 2023, enhancements were completed to the system to address issues related to attaching documents.
- DSDS is actively developing a new Case Management System to replace the legacy system. The system is anticipated to go live in early 2025. This system will provide additional checks and balances to ensure forms are uploaded for each case completed.



---

State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

---

Regarding the recommendation to identify and replace all missing Participant Choice Agreements with newly completed agreements: While manually checking participant records creates an extreme administrative burden on staff already at full workload capacity, the DSDS Special Projects Team will begin working to identify and remediate missing documents. Remediation will also occur at regularly scheduled reassessments.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Health and Senior Services (DHSS)

Audit Finding Number: 2023-015 Medicaid Facility Survey Timeliness

Name of the contact person responsible for corrective action: Tracy Niekamp,  
Administrator, Section for Long Term Care Regulation, Division of Regulation  
and Licensure

Anticipated completion date for corrective action: December 31, 2024

Corrective action planned is as follows:

Missouri Department of Health and Senior Services (DHSS) through the Section for Long-term Care Regulation (SLCR) will continue its efforts to conduct survey procedures within required timeframes.

Since 2019, there has been a substantial increase in the number and severity of complaints, as well as the severity of violations in long term care facilities. Complaints have increased overall by thirty-six percent (36%) from 9,011 complaints in FY2019 to 12,236 complaints in FY2023. The largest increase has been in severe complaints, including a 125% increase in immediate jeopardy complaints (which require an onsite investigation within 24 hours) and a twenty-five percent (25%) increase in non-immediate jeopardy high priority complaints (which require onsite investigation within 10 working days). Surveyors often must be reassigned to investigate these serious complaints, which results in delays in conducting revisits and sending statements of deficiencies.

In addition to frequency and severity of complaints, DHSS has seen an increase in the number of citations issued per recertification survey and per complaint investigation. Since 2019, the average number of health citations issued to a facility during a recertification survey has increased by 25% and the number of citations issued from stand-alone complaint findings has increased 100% during the same timeframe. The number of citations issued at an immediate jeopardy level scope and severity have increased from 2021 to 2023 by almost 38%.

These increases require additional time devoted to investigating often complex violations and additional time spent performing write up activities, including the



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

creation of the Statement of Deficiency, plan of correction reviews, onsite and offsite revisit activities and communication with complainants and facilities. Workload increases often require team members to begin investigating new complaints prior to the write up activities or revisits from earlier surveys. Additionally, subsequent complaint investigations often cause revisits to be delayed due to open enforcement cases and substantial compliance date conflicts.

DHSS continues to experience staffing shortages, particularly in the Registered Nurse job classification, which impacts the ability to complete work consistently within the prescribed time frames. Each recertification survey requires at least one team member to be a Registered Nurse and due to the nature of many complaints, a Registered Nurse must also complete these investigations. There has been no meaningful increase in the federal budget since 2015, which further impacts the ability to hire and retain Registered Nurses. In addition, there is an ongoing shortage in the labor market for these professionals. The shortage has driven salaries well beyond the DHSS surveyor salary structure. DHSS has experienced turnover among surveyors leaving for other opportunities offering a much higher salary. DHSS invests at least one calendar year into training new surveyors to meet Centers for Medicare and Medicaid Services (CMS) requirements for surveyor qualifications. In 2015, the number of Registered Nurse vacancies in the Section for Long-Term Care averaged 14 positions. In 2023, the average was 27 positions. Candidates routinely will not apply for positions or show up for interviews because of the salary gap.

In order to attempt to meet these time frames, DHSS has and will continue to request additional funding from both federal and state sources to increase across the board salaries for Registered Nurse and other survey staff.

DHSS has also hired retired federally-qualified surveyors part-time to help with survey and complaint backlogs. DHSS continually works to identify inefficiencies and implement measures to address them, such as bundling complaint investigations with other regulatory processes.

As a short-term, time-limited solution possible through one-time additional funding from the CMS and the Centers for Disease Control and Prevention (CDC) Epidemiology and Laboratory Capacity Enhancing Detection Expansion grant (ELC EDEX), DHSS has contracted with three third-party contractors to complete recertification surveys.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Elementary and Secondary Education (DESE)

Audit Finding Number: 2023-016 Child Care Payments

Name of the contact person responsible for corrective action: Shelley Woods

Anticipated completion date for corrective action: 12/31/2024

Corrective action planned is as follows:

DESE agrees with the auditor's finding. It has been challenging to have adequate internal controls over the child care program with two separate state agencies trying to administer different aspects of the program. The Department of Social Services (DSS) has been implementing eligibility and authorizations for families, while DESE has been administering rates, rules, licensure, and provider agreements. Effective July 1, 2024, eligibility and authorizations for families transfers under DESE's authority to ensure all facets of program implementation are within one state agency for better internal controls.

In addition, DESE transitioned to a new Child Care Data System (CCDS) for provider payments in the beginning of January 2024. Access, interfaces, and updates within the older systems has created multiple barriers and payments issues for the program. This single system, CCDS, allows parents to have a streamlined process for eligibility determinations, report changes in address or income, find or change providers, while also giving providers one place to apply for a contract, view authorizations, update contact information, view payment remittances, and make payment adjustments. By December 31, 2024, the CCDS will have combined all functions of FAMIS, FACES, and CCBIS attendance system into CCDS. DESE users can easily and efficiently make family and rate changes as necessary and view all information in the system, which will also strengthen internal controls.

DESE also continues to revise and clarify internal procedures to ensure consistent and accurate eligibility determinations and claims processing.

CCDF regulations specifically state pursuant to 45 CFR 98.21(a)(1) that because a child meeting eligibility requirements at the most recent eligibility determination



---

State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

---

or redetermination is considered eligible between redeterminations, any payment for such a child shall not be considered an error or improper payment due to a change in the family's circumstances. Based on this regulation, DESE will work with the Administration for Children and Families to repay any claims considered questioned costs.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Department of Elementary and Secondary Education (DESE)

Audit Finding Number: 2023-017 DESE FFATA Reporting

Name of the contact person responsible for corrective action: Shelley Woods

Anticipated completion date for corrective action: July 1, 2024

Corrective action planned is as follows:

DESE expended over \$2.5 billion in federal funds in FY23, of which approximately \$1.8 billion was applicable to FFATA reporting. While this CCDF grant finding constitutes less than 1% of an error rate in FFATA reporting, DESE agrees with the auditor's conclusion and will strengthen internal controls surrounding FFATA reporting. The grant has been reported in FSRs as of November 2023 to meet FFATA requirements. While procedures were updated in FY24 to strengthen internal controls based on previous findings, DESE has made further revisions to the procedure and grant tracking forms to ensure FFATA compliance.



State of Missouri - Single Audit  
Corrective Action Plans  
Year Ended June 30, 2023

**State of Missouri  
Single Audit  
Corrective Action Plan  
Year Ended June 30, 2023**

State Agency: Missouri National Guard (MONG)

Audit Finding Number: 2023-018 – MONG Cooperative Agreement Extensions and Final Accounting

Name of the contact person responsible for corrective action: Lindsey Hedges

Anticipated completion date for corrective action: October 2024

Recommendation: The MONG establish controls and procedures to ensure a final accounting of all funding and disbursements and/or a written request(s) for extension is filed for each CA appendix in compliance with National Guard regulations.

Corrective action planned is as follows:

Missouri National Guard will implement internal controls and procedures for ensuring final accounting and extension requests are filed timely through regular monitoring of Cooperative Agreement (CA) appendices to identify upcoming lapses in completion of final accounting of all funding and disbursements or for extension request.





# Scott Fitzpatrick

---

## Missouri State Auditor

### Washington County Collector and Property Tax System

Report No. 2024-062

September 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Washington County Collector and Property Tax System

### Background

In October 2021, concerns were brought to the attention of the Sheriff regarding fees paid in cash to the County Collector's office for property sales that were not deposited. At the request of the Sheriff, the Missouri State Highway Patrol (MSHP) opened an investigation. In June 2022, charges were initially filed relating to the MSHP's investigation. On November 28, 2022, the County Commission sent a letter to the State Auditor requesting an audit of the County Collector's office. On January 23, 2023, Carla Zettler, County Collector, was removed from office, and on January 26, 2023, Kris Richards was sworn in as the new County Collector.

State law requires an audit be conducted by the State Auditor's Office after a vacancy occurs in the office of the County Collector. We began an audit of the County Collector's office on January 30, 2023.

### Undeposited Receipts, Improper Transfers, and Questionable Disbursements

The former County Collector did not record or deposit at least \$107,081 in county trustee property sales receipts from the sale of over 1,700 properties from 2018 to 2021. The County Trustee sold most of the properties for \$1 plus \$99 in fees, for a total of \$100 per lot. Of the total \$100 paid per lot, only the \$1 collected for the county was recorded, deposited, and distributed by the County Collector's office. The remaining \$99 was held, in cash, in envelopes stored in the cash drawer or vault of the County Collector's office until distributed. Some of these receipts were likely distributed to the County Collector's office employees and the County Trustee. Additionally, it was reported that some of the receipts may have been maintained in cash in the County Collector's office and used for lunches and other petty cash type disbursements. However, there is no documentation to support any of these payments. The former County Collector improperly transferred at least \$3,700 from the Tax Maintenance Fund bank account to her personal bank account during 2018 and 2019. In addition, from 2019 to 2022, she made questionable disbursements by check and debit card, totaling at least \$3,211. An additional \$1,278 in questionable disbursements were identified by the MSHP between 2019 and 2020.

### County Trustee Property Sales

The former County Collector used proceeds from the county trustee property sales to make questionable and unsupported payments to office employees. The employees received a total of at least \$32,500 from 2018 to 2021 for trustee sales. In addition, the compensation per lot paid to the County Trustee significantly exceeded the amount allowed by state law and the county did not issue 1099 forms for the amounts paid to the County Trustee. The County Trustee received at least \$23 from each trustee property lot sold, and received at least \$39,400 from 2018 to 2021 for trustee sales. Also, the county could not provide justification to support how the total price for the trustee property lots was determined.

### Tax Maintenance Fund

The former County Collector approved 5 employee bonus payments from the Tax Maintenance Fund, totaling \$11,989, during 2021 and 2022, in violation of the Missouri Constitution. The amount paid for each employee was calculated on the number of hours worked during previous periods at an additional rate of pay per hour ranging from \$1.50 to \$2.30 per hour. The payments were in addition to regular payroll disbursements. The former

County Collector did not transfer receipts into the Tax Maintenance Fund on a monthly basis as required by state law, instead distributions were often made for several months at one time. The practice of transferring multiple months at one time made it more likely errors would occur.

---

Accounting Controls and Procedures

Weaknesses in accounting controls and procedures include not always depositing receipts intact, not accounting for the numerical sequence of receipt slip numbers, and office personnel sharing the same cash drawer when collecting receipts. General account bank reconciliations prepared by the former County Collector were not always complete, accurate, or timely. As of January 30, 2023, the former County Collector had only completed bank reconciliations on the general account through August 2022. The former County Collector did not prepare lists of liabilities for the general or the ACH (installment) bank accounts, and consequently, liabilities were not agreed to reconciled bank balances. The former County Collector did not transfer the balance of the ACH bank account to cover tax liabilities paid in November 2022. In addition, the former County Collector did not distribute protested taxes in a timely manner and did not maintain protested taxes in an interest bearing bank account as required by state law.

---

Property Tax System

The County Commission does not perform any procedures to verify the accuracy and completeness of the County Collector's annual settlements as required by state law. As a result, there is an increased risk of loss, theft, or misuse of property tax money going undetected, and less assurance the annual settlements are complete and accurate. The current County Collector has not completed and filed an annual settlement for the years ended February 28, 2023, and February 29, 2024, in violation of state law.

In the areas audited, the overall performance of this entity was <b>Poor</b> .*
---

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Washington County Collector and Property Tax System

## Table of Contents

---

State Auditor's Report	2
<hr/>	
Introduction	
Background .....	4
<hr/>	
Management Advisory Report - State Auditor's Findings	
1. Undeposited Receipts, Improper Transfers, and Questionable Disbursements.....	6
2. County Trustee Property Sales .....	9
3. Tax Maintenance Fund.....	11
4. Accounting Controls and Procedures .....	13
5. Property Tax System .....	18
<hr/>	
Appendixes	20
A Undeposited Trustee Property Sales Receipts .....	20
B Improper and Questionable Tax Maintenance Fund Activity .....	21
C Map of Sales Prices for Woodland Lake Lots .....	22
D Tax Maintenance Fund Receipts .....	23



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

County Commission  
and  
County Collector  
Washington County, Missouri

We have audited certain operations of the County Collector and Property Tax System of Washington County in fulfillment of our duties under Sections 29.230 and 52.150, RSMo. On November 28, 2022, the County Commission of Washington County requested the State Auditor to audit the office of the County Collector due to concerns regarding misappropriated money. Subsequently, on January 23, 2023, a vacancy occurred in the office of the County Collector. Section 52.150, RSMo, requires the State Auditor to audit the office of the County Collector after being notified of a vacancy in that office. A successor was appointed and sworn into office effective January 26, 2023. The scope of our audit included, but was not necessarily limited to, the year ended February 28, 2022, and the period of March 1, 2022, to January 23, 2023. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant property tax functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Determine the extent of money misappropriated and/or missing from the County Collector's office, if any.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We reviewed receipt and disbursement transactions, tax and trustee property sale documentation, addition and abatement activity, commissions, and the annual settlement; and performed sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. In addition, we used the report of other auditors and their review of county trustee property sales to determine the extent of undeposited receipts to address our audit objectives. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Section 52.150, RSMo, requires the County Commission to accept the State Auditor's report and, if necessary, to take certain specific actions if the State Auditor finds any funds owed to the county or the former County Collector. For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) undeposited receipts totaling at least \$107,081, improper transfers totaling at least \$3,700, and questionable disbursements totaling at least \$3,211. The accompanying Management Advisory Report presents our findings arising from our audit of the County Collector and Property Tax System of Washington County.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large, looped initial "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# Washington County Collector and Property Tax System

## Introduction

---

### Background

The County Collector bills and collects property taxes for the county and most local governments within the county. The county's population was 23,514 in 2020, according to the U.S. Census Bureau.

Pursuant to Section 52.015, RSMo, the term for which collectors are elected expires on the first Monday in March of the year in which they are required to make their last final settlement for the tax book collected by them. Annual settlements are to be filed with the county commission for the fiscal year ended February 28 (29). Property taxes and other money collected by the Washington County Collector's office totaled approximately \$17.3 million during the year ended February 28, 2023.

Carla Zettler was elected Washington County Collector in November 2014, took office in March 2015, and was subsequently re-elected to the position in November 2018. During the years ended February 28, 2021, 2022, and 2023, she received salary and commissions of \$45,899, \$46,149, and \$47,350, respectively. Commissions for collecting city property taxes were \$2,899, \$3,149, and \$3,075, respectively. The County Collector's salary was in accordance with statutory provisions.<sup>1</sup>

The County Collector's office handles property sales, which occur when real estate parcels with delinquent taxes for 2 successive years are offered for sale at annual tax sales.<sup>2</sup> If after the third year of offering the property for sale, there is no purchaser, Section 140.260, RSMo, allows the County Commission to designate a person (county trustee) to purchase the property on behalf of the county.<sup>3</sup>

In October 2021, concerns were brought to the attention of the Sheriff regarding fees paid in cash to the County Collector's office for property sales that were not deposited. At the request of the Sheriff, the Missouri State Highway Patrol (MSHP) opened an investigation.

In June 2022, charges were initially filed relating to the MSHP's investigation. County Collector Carla Zettler was charged with felony stealing, felony money laundering or attempted money laundering, and misdemeanor official misconduct. A hearing is scheduled for September 23, 2024, related to these charges. Deputy County Collector Laura Laramore and County Collector's office employee Leslie Harmon entered into deferred prosecution agreements

---

<sup>1</sup> The salary paid to Carla Zettler was in accordance with statutory provisions; however, as noted throughout this report, the former County Collector made other questionable payments to herself.

<sup>2</sup> For information on the annual tax sale, see Section 140.150, RSMo.

<sup>3</sup> The county trustee is not required to pay the amount of delinquent taxes due. If the county trustee does not bid and no sale occurs at the annual tax sale, the county collector may sell such real property subsequent to the third offering at any time and for any amount.



## Washington County Collector and Property Tax System Introduction

---

and each paid \$10,000 in restitution. County Trustee Hanna Zettler<sup>4</sup> pled guilty to misdemeanor official misconduct, received 2 years of probation with a suspended imposition of sentence, and paid \$40,802 in restitution.

On November 28, 2022, the County Commission sent a letter to the State Auditor requesting an audit of the County Collector's office. On January 23, 2023, Carla Zettler was removed from office, and on January 26, 2023, Kris Richards was sworn in as the new County Collector.

We began an audit of the County Collector's office on January 30, 2023. We reviewed the activity of the County Collector's bank accounts, and various other records and documentation maintained by the County Collector's office, including property tax records, annual tax sale and trustee property sales records, and Tax Maintenance Fund records. Based on information provided by the MSHP, we also applied limited procedures to certain property tax records and bank account records for the period March 1, 2018, through February 28, 2021.

---

<sup>4</sup> Hanna Zettler is the former County Collector's daughter-in-law. She resigned her position as County Trustee in October 2021.



---

# Washington County Collector and Property Tax System

## Management Advisory Report

### State Auditor's Findings

---

#### **1. Undeposited Receipts, Improper Transfers, and Questionable Disbursements**

From 2018 to 2021, receipts collected from county trustee property sales totaling at least \$107,081<sup>5</sup> were not deposited and were instead paid in cash to County Collector's office employees and the County Trustee. In addition, from 2018 to 2022, the former County Collector improperly transferred at least \$3,700 to her personal bank account and made questionable disbursements totaling at least \$3,211 from the Tax Maintenance Fund.

##### **1.1 County trustee property sales**

The former County Collector did not record or deposit at least \$107,081 in county trustee property sales receipts from the sale of over 1,700 properties from 2018 to 2021 (see Appendix A). Some of these receipts were likely distributed to the County Collector's office employees and the County Trustee. Additionally, it was reported that some of the receipts may have been maintained in cash in the County Collector's office and used for lunches and other petty cash type disbursements. However, there is no documentation to support any of these payments.

Most of the real estate properties handled by the County Trustee consist of lots surrounding Woodland Lakes (see Appendix C). From 2018 to 2021, the County Trustee sold most of the properties for \$1 plus \$99 in fees, for a total of \$100 per lot. The following table shows how the \$100 paid per lot was typically distributed.

Distribution	Amount
Sale price paid to the county	\$ 1
Recorder of Deeds - collector's deed	30
Recorder of Deeds - county trustee's deed	27
County Collector's office employees <sup>6</sup>	19
County trustee <sup>7</sup>	23
Total amount paid per lot	\$ 100

---

<sup>5</sup> The County Commission hired an accounting firm to review trustee property sales completed from 2018 to 2021. The accounting firm concluded a total of \$107,081 collected during this 4-year period was unaccounted for. This total includes the distributions to the County Collector's office employees and the County Trustee. This amount does not include amounts paid to the Recorder of Deeds for the collector's or county trustee's deeds.

<sup>6</sup> The \$19 for the office employees was paid \$10 to one employee and \$9 to the other.

<sup>7</sup> If more than one county trustee property lot was sold at the same time to the same purchaser, each lot was sold for \$100. However, in these instances, the multiple lots may have been recorded on the same collector's deed and the same county trustee's deed, thereby decreasing the amount of fees paid to the Recorder of Deeds. These unused deed fees likely account for the difference between the \$107,081 in undeposited receipts and the estimated amounts paid to the County Collector's office employees (at least \$32,500) and the County Trustee (at least \$39,400) as discussed in Management Advisory Report finding numbers 2.1 and 2.2. As noted, it is unknown how the unused deed fees were distributed, but at least some of the fees may have been used in the County Collector's office for lunches and other petty cash type disbursements.



## Washington County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

Of the total \$100 paid per lot, only the \$1 collected for the county was recorded, deposited, and distributed by the County Collector's office. The remaining \$99<sup>8</sup> was held, in cash, in envelopes stored in the cash drawer or vault of the County Collector's office until distributed. The Deputy County Collector indicated the cash payments to the office employees and the County Trustee were personally retained by those individuals. However, there is no documentation to support these cash distributions or why it would be appropriate to distribute unrecorded and undeposited collections in this manner.

### Conclusion

The former County Collector had a fiduciary responsibility to ensure all receipts collected by her office were properly deposited and accounted for. Failure to implement adequate controls and procedures to ensure all trustee property sales receipts were recorded in the accounting system, deposited intact, and distributed by official check contributed to receipts going unrecorded, undeposited, and inappropriately distributed in cash. These inadequate controls and procedures are further discussed in Management Advisory Report (MAR) finding number 2.

### 1.2 Tax Maintenance Fund improper transfers and questionable disbursements

The former County Collector improperly transferred at least \$3,700 from the Tax Maintenance Fund bank account to her personal bank account<sup>9</sup> during 2018 and 2019 (see Appendix B). In addition, from 2019 to 2022, she made questionable disbursements by check and debit card, totaling at least \$3,211 (see Appendix B).

Our review of the Tax Maintenance Fund bank account records and information provided by the Missouri State Highway Patrol (MSHP) identified the following questionable disbursements:

- The County Collector wrote a check for \$1,000 made payable to herself. Although the memo line of the check indicated "city taxes for Dec," there was no documentation to explain why city taxes were paid from the Tax Maintenance Fund. Additionally, the city tax commissions received by the County Collector are based on a percentage of collections so it is unlikely the commissions would be an even dollar amount. Also, the city commissions are typically processed through the county's payroll system, not paid with a Tax Maintenance Fund check.
- Three \$400 (\$1,200 total) ATM withdrawals.

<sup>8</sup> Most purchasers paid in cash. If a purchaser paid by check, County Collector's office personnel would cash the check, put the cash in an envelope, and hold it at the Collector's office until distributed.

<sup>9</sup> Information related to the former County Collector's personal bank account was provided by the Missouri State Highway Patrol.



## Washington County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

- Debit card purchases at a Rhodes convenience store (\$42.55), Walmart (\$52.30), and Longhorn Steakhouse (\$45.49).
- A check for \$870.40 made payable to the Recorder of Deeds for Sunshine Law request fees. On June 17, 2022, the former County Collector made a Sunshine Law request for a copy of all trustee deeds from January 1, 2018, through December 31, 2021. After the payment was made on June 23, 2022, the Recorder of Deeds contacted the Sheriff's office and the check was taken into evidence and turned over to the MSHP. No documentation was available to explain why the former County Collector requested this information or why such fees were paid from the Tax Maintenance Fund.

An additional \$1,278 in questionable disbursements were identified by the MSHP between 2019 and 2020. These disbursements primarily included payments to Verizon and Amazon.

Pursuant to Section 52.290, RSMo, the County Collector is required to collect a penalty of 9 percent of the total charged on delinquent taxes, and two-ninths of this penalty is required to be paid into the Tax Maintenance Fund of the county. Section 52.315, RSMo, requires Tax Maintenance Fund money to be spent only for additional administration and operation costs of the County Collector's office. It is unclear how, and there is no documentation to support that, these transfers and disbursements benefited the County Collector's office, and most appear to be personal in nature.

## Recommendation

- 1.1-1.2 The County Commission and the County Collector continue to work with law enforcement officials regarding criminal prosecution of the unaccounted for receipts, inappropriate transfers, and questionable disbursements. In addition, the County Collector should ensure all receipts are recorded timely in the accounting system, deposited intact, and distributed by official check; and sufficient documentation is maintained to support all distributions. Also, the County Collector should ensure future disbursements from the Tax Maintenance Fund are in compliance with state law and supporting documentation is maintained for all disbursements.

## Auditee's Response

- 1.1-1.2 The County Commission and the County Collector agree and will continue to work with law enforcement officials. The County Collector has developed policies and procedures to ensure that all receipts are recorded in a timely manner in the accounting system, deposited intact, and disbursed by official check. The County Collector will ensure future disbursements from the Tax Maintenance Fund are in compliance with state law and supporting documentation is maintained for all disbursements.*



## Washington County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

### 2. County Trustee Property Sales

Significant weaknesses existed in the controls and procedures over county trustee property sales. The County Collector's office collected approximately \$204,000 in county trustee property sales receipts from 2018 to 2021.

#### 2.1 County employees payments

The former County Collector used proceeds from the county trustee property sales to make questionable and unsupported payments to office employees. The employees received a total of at least \$32,500<sup>10</sup> from 2018 to 2021 for trustee sales. Each employee would have received approximately half of this amount. No justification could be provided to explain why the \$19 paid to the employees for each lot sold was appropriate and allowable by state law or why the payments were not processed through the normal payroll process.

Office personnel did not provide documentation about these payments to the County Clerk's office to allow for processing through the county's payroll system, necessary payroll tax withholdings, or reporting on the employee's W-2 forms. Also, because the employees of the County Collector's office collected the trustee property sale receipts during their normal working hours as part of their regular duties, there is nothing to support that these employees should have received the additional compensation. Since there does not appear to be any increase in the time worked by the employees, these payments represent additional compensation in the form of a bonus for services previously rendered and, as such, are in violation of Article III, Section 39, of the Missouri Constitution.

To ensure all compensation is properly reported and taxed, all compensation should be paid through the normal county payroll process. The failure to properly report and tax all wages, and to properly report all non-wage payments, could result in penalty and interest charges assessed against the county. Also, Article III, Section 39, of the Missouri Constitution, prohibits granting any extra compensation to employees for services already rendered.

#### 2.2 Excessive county trustee compensation

The compensation per lot paid to the County Trustee significantly exceeded the amount allowed by state law and the county did not issue 1099 forms for the amounts paid to the County Trustee. The County Trustee received at least \$23 from each trustee property lot sold, and received at least \$39,400<sup>11</sup> from 2018 to 2021 for trustee sales.

Section 140.260.7, RSMo, states compensation to trustees shall not be in excess of 10 percent of the price for which any such lands and lots are sold

<sup>10</sup> The amount received by the county employees was calculated using the county trustee property sales information included in the accounting firm's Independent Accountant's Report, dated May 24, 2022, and the assumption the county employees were paid \$19 for each lot sold.

<sup>11</sup> The amount received by the County Trustee was calculated using the county trustee property sales information included in the accounting firm's Independent Accountant's Report, dated May 24, 2022, and the assumption the County Trustee received \$23 for each lot sold.



## Washington County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

by the trustees. State law is unclear as to what constitutes the price of a lot sold. Conservatively, if the sale price was the full \$100 collected per lot sold, the trustee's compensation should have been no more than \$10 (10 percent of \$100) or approximately \$17,000 total. By comparison, if the sale price was just the \$1 approved by the County Commission for the value of the property, then state law would allow the trustee's compensation to be no more than 10 cents (10 percent of \$1) per lot sold or a total of approximately \$170. The minimum of \$23 per lot paid to the County Trustee is clearly in excess of the amount allowed by state law. In addition, Sections 6041 to 6050W of the Internal Revenue Code require non-wage payments of at least \$600 in one year to an individual be reported to the federal government on 1099-MISC forms.

The former County Collector's failure to ensure compensation paid to the county trustee complied with state and federal law resulted in the excess compensation paid to the County Trustee, the purchaser incurring unnecessary fees, and possible fines and penalties for the county.

### 2.3 Sales price

The county could not provide justification to support how the total price for the trustee property lots was determined. According to the January 30, 2012, County Commission meeting minutes, the County Commission approved selling Woodland Lakes properties handled by the county trustee at the price noted on the map shown at Appendix C. Notations on the map indicate "lots marked good to be sold at full price. All other lots to be sold for \$1 or \$50 based on the likeliness of the lot to be made campable." While the County Commission meeting minutes noted the sales price of the various Woodland Lakes lots, how or why the total cost was set at \$100 could not be explained.

Without justification or support for how the total cost was determined, it is unclear if the charged amounts were equitable and allowable, and how the trustee property sales receipts were intended to be distributed. In addition, maintaining sufficient documentation is necessary to support the validity of transactions, to provide an audit trail, and to ensure all receipts collected are properly distributed.

## Recommendations

The County Commission and the County Collector:

- 2.1 Ensure all compensation is paid through the county's normal payroll process, properly taxed, and reported to the IRS and the Missouri Department of Revenue as employee compensation; and complies with the Missouri Constitution.
- 2.2 Ensure compensation paid to the county trustee complies with state law and is reported to the IRS and the Missouri Department of Revenue on 1099 forms.



## Washington County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

### Auditee's Response

- 2.3 Evaluate the total sales price for each trustee property lot, and maintain documentation to support how the total sales price is determined and how the sales receipts are to be distributed.
- 2.1 *All compensation that is reported to the County Clerk's office is paid through the county's normal payroll process, properly taxed, and reported to the IRS and the Missouri Department of Revenue. The only reason the payments referred to in this finding were not paid using this process is because no one except the previous County Collector and her employees who received the payments were aware of these cash payments.*
- 2.2 *All payments to the County Trustee are now paid through the County Clerk's office and are appropriately reported to the IRS and the Missouri Department of Revenue on 1099 forms.*
- 2.3 *The county has hired a trustee who now turns in documentation indicating the sale price for each tract sold. This allows the County Clerk's office to ensure that the trustee will only be paid 10 percent of the sale price. The sale price is now determined to be the delinquent taxes due.*

### 3. Tax Maintenance Fund

As discussed in MAR finding number 1.2, the former County Collector improperly transferred money from the Tax Maintenance Fund to her personal bank account and made questionable and improper disbursements from the fund. In addition, the former County Collector paid employee bonuses from the Tax Maintenance Fund and did not transfer receipts monthly to the fund as required by state law. Receipts of the Tax Maintenance Fund totaled \$44,406 and \$49,472 for the years ended February 28, 2022, and 2023, respectively. The balance of the Tax Maintenance Fund was \$27,491 as of February 28, 2023.

#### 3.1 Employee bonuses

The former County Collector approved 5 employee bonus payments, totaling \$11,989, during 2021 and 2022, in violation of the Missouri Constitution. The amount paid for each employee was calculated on the number of hours worked during previous periods at an additional rate of pay ranging from \$1.50 to \$2.30 per hour. The payments were in addition to regular payroll disbursements. These payments were processed by the County Clerk through the county's payroll system, and then disbursed to the employees. The County Clerk stated it was a common practice among county officials to pay bonuses to employees out of discretionary funds; however, this practice has since stopped. The following table provides a summary of the employee bonus payments.



Washington County Collector and Property Tax System  
Management Advisory Report - State Auditor's Findings

Payment Date	Covered Period	Employee	Hours Worked	Rate of Pay per Hour	Total Bonus Paid
04/26/21	01/11/21 - 04/23/21	Employee 1	555.0	\$ 1.80	\$ 999.00
		Employee 2	555.0	1.50	832.50
					<u>1,831.50</u>
08/13/21	04/26/21 - 08/13/21	Employee 1	600.0	1.80	1,080.00
		Employee 2	600.0	1.50	900.00
					<u>1,980.00</u>
11/17/21	08/16/21 - 12/31/21	Employee 1	750.0	2.30	1,725.00
		Employee 2	750.0	1.75	1,312.50
		Employee 3	454.5	1.50	681.75
					<u>3,719.25</u>
04/08/22	01/03/22 - 04/08/22	Employee 1	525.0	2.00	1,050.00
		Employee 3	525.0	1.75	918.75
					<u>1,968.75</u>
08/30/22	04/11/22 - 08/26/22	Employee 1	750.0	2.25	1,687.50
		Employee 3	534.5	1.50	801.75
					<u>2,489.25</u>
Total Employee Bonuses					\$ 11,988.75

Bonuses payments represent additional compensation for services previously rendered and, as such, are in violation of Article III, Section 39, the Missouri Constitution, and contrary to Attorney General's Opinion No. 72-1955 (June 14, 1955), which states, ". . . a government agency which derives its power and authority from the Constitution and laws of this state would be prohibited from granting extra compensation in the form of bonuses to public officers or servants after the service has been rendered."

### 3.2 Monthly receipts

The former County Collector did not transfer receipts into the Tax Maintenance Fund on a monthly basis as required by state law. Tax collections are deposited into the County Collector's general bank account and typically distributed to the various entities and funds the money is owed to by check or electronic transfer after the end of each month. However, distributions to the Tax Maintenance Fund were not made monthly as required by state law, and instead were often made for several months at one time. It is unclear why the former County Collector did not transfer receipts into the Tax Maintenance Fund on a monthly basis. See Appendix D for a summary of the transfers made from the County Collector's general bank account to the Tax Maintenance Fund bank account.



## Washington County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

In addition, the former County Collector transferred the October 2021 distribution, totaling \$1,520, to the Tax Maintenance Fund bank account twice, once in November 2021, and again in April 2022 with the distributions of November 2021 through February 2022. The former County Collector's practice of transferring multiple months at one time made it more likely such errors would occur.

Section 52.315.1 RSMo, states the two-sevenths collected to fund the Tax Maintenance Fund pursuant to Section 52.290, RSMo, and all money collected to fund the Tax Maintenance Fund under subsection 2 of Section 52.290, RSMo, shall be transmitted monthly for deposit into the Tax Maintenance Fund. Effective January 1, 2018, Section 52.290, RSMo, was modified to increase the delinquent penalty to 9 percent, with two-ninths of this penalty required to be paid to the Tax Maintenance Fund.

### Recommendations

The County Collector:

- 3.1 Discontinue paying employee bonuses.
- 3.2 Transfer receipts into the Tax Maintenance Fund monthly as required by state law and ensure the transfer amount is accurate.

### Auditee's Response

- 3.1 *The County Collector has discontinued the payment of bonuses to employees.*
- 3.2 *The County Collector transfers the distribution amount for the Tax Maintenance Fund following the distribution of money to the County Treasurer and entities during each monthly distribution process. A transfer record is generated, printed, and filed with the bank statements for the Tax Maintenance Fund account.*

## 4. Accounting Controls and Procedures

Significant weaknesses existed in the former County Collector's accounting controls and procedures. Some improvements have been made under the current County Collector, but additional improvements are needed.

### 4.1 Receipting and cash controls

The current and former County Collector's procedures for receipting and depositing money need(ed) improvement.

- Office personnel did not always deposit receipts intact. For example, on February 17, 2021, the daily receipt report indicated office personnel collected cash totaling \$1,500 and checks/money orders totaling \$3,419. However, personnel made manual adjustments to the daily receipt report to indicate cash totaling \$1,300 and checks/money orders totaling \$3,619 had been collected. According to the Deputy County Collector, these





## Washington County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

adjustments were made to account for a \$200 money order that was used to pay for 2 county trustee property lots. The money order was added to the deposit and \$200 in cash was removed from the deposit and used to disburse the trustee sale proceeds in cash.

- The former County Collector did not account for the numerical sequence of receipt slip numbers to ensure money received had been properly recorded and deposited. The Deputy County Collector indicated she and other office personnel did not know the property tax system had the capability to print a report of daily transactions with receipt numbers.
- Current office personnel often share the same cash drawer when collecting receipts. Restricting access to cash drawers to only one person per drawer provides more assurance the responsible party can be identified in the event of loss, theft, or misuse of money. The Deputy County Collector stated sharing the cash drawer was the way it had always been done, and she was unsure how it started.

Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, or misuse of money received could occur and go undetected. Also, limiting access to the cash drawer is necessary to ensure responsibility for any losses or unreconciled differences can be determined.

### 4.2 Bank reconciliations

General account bank reconciliations prepared by the former County Collector were not always complete, accurate, or timely. As of January 30, 2023, the former County Collector had only completed bank reconciliations on the general account through August 2022.

The August 2022 bank reconciliation for the general account included a deposit in transit of \$9,341 from February 25, 2021, as a reconciling item. Upon further review, we noted the former County Collector had included this deposit in transit on each monthly bank reconciliation since February 2021. The February 2021 bank statement showed this deposit actually cleared the bank on February 26, 2021. Therefore, the former County Collector continued to report this deposit as a reconciling item in error, without investigating. With this error, the bank reconciliations prepared by the former County Collector showed the reconciled bank balance as agreeing to the general ledger account balance each month. We noted similar inaccurate deposit-in-transit reconciling items on other monthly bank reconciliations.

While the reconciled bank balance consistently agreed to the general ledger account balance according to the reconciliation, not all reconciling items (deposits in transit and outstanding checks) were accurate or traced to supporting documentation; therefore, the account was not actually in balance with the general ledger. Errors were caused by marking transactions as cleared when they had not cleared or recording incorrect information as



## Washington County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

reconciling items, such as the example above. The Deputy County Collector stated reconciliations were completed solely by the former County Collector. The Deputy County Collector was not aware of how the bank reconciliations were completed.

The preparation of complete and accurate monthly bank reconciliations is necessary to ensure accounting records balance, transactions are properly recorded, and errors or discrepancies are detected and resolved timely.

### 4.3 Liabilities

The former County Collector did not prepare lists of liabilities for the general or the ACH (installment) bank accounts, and consequently, liabilities were not agreed to reconciled bank balances. In addition, the former County Collector did not transfer the balance of the ACH bank account to cover tax liabilities paid in November 2022. It is unclear why the former County Collector did not prepare lists of liabilities for the general or the ACH bank accounts and why she did not transfer the balance of the ACH bank account when required.

#### General account

As of August 2022, the reconciled bank balance of the general bank account totaled \$424,401, and no list of liabilities was found to support this balance. The current County Collector opened new bank accounts for tax activity beginning March 1, 2023, and no new deposits were made to the bank accounts of the former County Collector, but the bank accounts remained open for checks to clear.

As of July 2023, the former County Collector's general bank account had a remaining balance of \$22,687. The makeup of this balance could not be identified by the current County Collector or current office personnel. The current County Collector closed the former County Collector's general bank account and transferred the remaining balance to one of his new bank accounts for holding.

#### ACH account

The former County Collector did not prepare lists of liabilities for the ACH bank account<sup>12</sup> in which installment payments were deposited and did not transfer the balance of the ACH bank account to the general account to cover tax liabilities paid in full in November 2022. Current office personnel prepared a listing of installment payments made during 2022 and reconciled

---

<sup>12</sup> The ACH bank account is used to maintain deposits and disbursements of the installment program. Each year, from February through October, taxpayers enrolled in the program have monthly payments withdrawn electronically from their personal bank accounts and deposited into the ACH bank account. These payments are held until a taxpayer's tax bill can be fully paid, typically in November of each year. At that time, payments are recorded in the property tax system and applied to each respective taxpayer to reflect the payment of his/her tax liability, and the money is to be transferred to the general bank account for distribution to various entities and funds.



## Washington County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

the balance with the ACH bank account balance as of February 28, 2023, and noted a difference of \$19.

The payments for the taxpayers enrolled in the installment program during 2022 were posted as paid in the property tax system on November 1, 2022. However, the balance to cover these tax payments was not transferred from the ACH bank account until the current County Collector transferred \$52,615 in March 2023. Had the former County Collector reconciled liabilities to the bank balances for the general and ACH bank accounts, the November transfer error would have been identified.

### Conclusion

Without accurate lists of liabilities, regular comparison of liabilities to the available cash balances, and investigation of the differences, the County Collector has no assurance cash is sufficient to meet liabilities, there is less likelihood errors will be identified, and the ability to resolve errors is diminished. In addition, without timely transfers of installment payments from the ACH account to the general account, there may not be sufficient funds in the general account to distribute taxes as required.

### 4.4 Protested taxes

The former County Collector did not distribute protested taxes in a timely manner and did not maintain protested taxes in an interest bearing bank account as required by state law.

#### Timely distribution

The former County Collector did not distribute \$99,429 of protested taxes related to a case that was ordered to be distributed by the State Tax Commission on November 10, 2020. It is unknown why the former County Collector had not distributed these taxes. The taxpayer brought this issue to the attention of the current County Collector when he took office in January 2023. In March 2023, the current County Collector distributed protested taxes of \$90,827 to the political subdivisions and refunded protested taxes of \$8,602 to the taxpayer.

The former County Collector did not properly account for additional protested taxes of \$784 and \$295 received on December 14, 2020. Both payments were noted as being paid under protest and deposited into the protest bank account. However, the taxpayers did not file petitions for the recovery of the amounts protested in the Washington County Circuit Court within 90 days as required by Section 139.031, RSMo, and as a result, these taxes should have been distributed 90 days from the date of protest. Instead, the protested taxes remained in the protest bank account. The current County Collector researched the property tax system and identified that both of these protested taxes had already been posted as paid and distributed, but the taxes had not been transferred from the protested bank account. It is unclear why the former County Collector did not transfer these funds.



## Washington County Collector and Property Tax System Management Advisory Report - State Auditor's Findings

In addition to being required by state law, timely distribution of property tax collections to the political subdivisions is necessary because most political subdivisions rely heavily on property tax revenues to fund their operations.

### Interest bearing

The former County Collector did not deposit protested taxes into an interest bearing account as required by state law. Section 139.031.7, RSMo, requires that all protested taxes impounded and disputed shall be invested by the collector in the same manner as assets specified in Section 30.260, RSMo, for investment of state money. Furthermore, Section 139.031.7, RSMo, requires the County Collector to disburse the proportional amount of interest earned either to the taxpayer, taxing authority, or both. It is unclear why the former County Collector did not deposit the protested taxes into an interest bearing account and both the taxpayer and the county were deprived of the interest earnings on this money while the protest was being resolved.

## Recommendations

The County Collector:

- 4.1 Ensure all receipts are deposited intact, account for the numerical sequence of receipt slip numbers, and limit access to the cash drawer.
- 4.2 Prepare accurate and timely bank reconciliations. Promptly investigate and resolve any differences identified.
- 4.3 Prepare monthly lists of liabilities and reconcile the listings to the reconciled bank balances, promptly investigate any differences, and if any money remains unidentified dispose of it in accordance with state law. In addition, establish procedures to ensure installment payments are transferred from the ACH bank account to the general bank account when payments are posted to the property tax system.
- 4.4 Ensure protested taxes are maintained in an interest bearing bank account, accounted for properly, and distributed in a timely manner.

## Auditee's Response

- 4.1 *The County Collector has established a procedure for processing all deposits intact and deposited on the day of the transaction. Daily Collection Receipt Reports are printed and compared with receipt numbers in consecutive order. Cash drawer use is limited to the staff on duty in the office and security cameras have been installed in the office.*
- 4.2 *The bank reconciliation process has been updated and is ongoing, including reviewing prior period records in an attempt to reconcile those as well as reconciling current activity. Any differences will be investigated and resolved.*



---

Washington County Collector and Property Tax System  
Management Advisory Report - State Auditor's Findings

---

- 4.3 *Liabilities are being identified with current balances for the General, Bankruptcy, and ACH accounts. Any differences will be investigated and resolved. ACH accounts are set up for current year tax installments and are transferred to the account holder's tax account following November 1st when the current year tax bill is due. A bill is generated for the difference and is sent to the account holder.*
- 4.4 *Protest accounts will be identified and held in an interest-bearing account and processed as resolved in accordance with state law.*
- 

## 5. Property Tax System

Controls and procedures over the property tax system need improvement.

### 5.1 Review of property taxes

The County Commission does not perform any procedures to verify the accuracy and completeness of the County Collector's annual settlements as required by state law. As a result, there is an increased risk of loss, theft, or misuse of property tax money going undetected, and less assurance the annual settlements are complete and accurate. The County Commission indicated it was unaware of the need to review the annual settlements.

Section 139.190, RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector. Such procedures are intended to establish checks and balances related to the collection of property taxes.

### 5.2 Annual settlements

The current County Collector has not completed and filed an annual settlement for the years ended February 28, 2023, and February 29, 2024, in violation of state law. The current County Collector indicated that he had not filed the annual settlements yet because the settlements did not balance. In addition, the distribution amounts were the same on the 2023 and 2024 annual settlements, and the total distributions were not mathematically correct on either annual settlement. The annual settlements are produced from the County Collector's computer system; however, the current County Collector is not familiar with how the annual settlements are compiled and could not explain the distribution amounts reported. Because the County Collector has not filed annual settlements, the County Commission cannot verify the County Collector's accounts.

To help ensure the validity of tax book charges, collections, and credits, and for County Commission to properly verify these amounts, the County Collector must file annual settlements. Section 139.160, RSMo, requires the County Collector to annually settle with the County Commission the accounts of all money received from taxes and other sources.



---

Washington County Collector and Property Tax System  
Management Advisory Report - State Auditor's Findings

---

Recommendations

- 5.1 The County Commission develop procedures to review the accuracy and completeness of the County Collector's annual settlements.
- 5.2 The County Collector prepare and file annual settlements in accordance with state law.

Auditee's Response

- 5.1 *The County Collector year closes at the end of February and the annual settlement will be presented to the County Commission as a complete review of the year with specific information on collections, disbursements, and abatements. The County Commission and the County Collector will work together to establish a process for the County Commission to verify the information on the annual settlement.*
- 5.2 *The County Collector is working with the computer software company that is contracted for collections to provide correct and accurate information for the 2022 and 2023 tax years as required by state law. Annual settlements will be completed timely in the future.*

## Appendix A

### Washington County Collector and Property Tax System Undeposited Trustee Property Sales Receipts January 1, 2018, through December 31, 2021

Year	Total Amount Paid	Collector's Deed Recorder Fees	Trustee's Deed Recorder Fees	Sale Price	Remaining Balance
2018	\$ 36,124	5,559	4,596	12,749	13,220
2019	22,117	4,629	4,242	3,061	10,185
2020	79,957	14,235	11,166	10,148	44,408
2021	66,176	10,140	8,238	8,530	39,268
Total	\$ 204,374	34,563	28,242	34,488	107,081

Source: Daniel Jones and Associates, P.C., Independent Accountant's Report, dated May 24, 2022.

## Appendix B

### Washington County Collector and Property Tax System Improper and Questionable Tax Maintenance Fund Activity September 1, 2018, through January 23, 2023

Date	Description	Amount
Improper transfers from the Tax Maintenance Fund:		
09/25/18	Transfer to personal bank account	\$ 200.00
10/09/18	Transfer to personal bank account	200.00
11/19/18	Transfer to personal bank account	1,500.00
12/21/18	Transfer to personal bank account	500.00
12/26/18	Transfer to personal bank account	300.00
03/18/19	Transfer to personal bank account	500.00
07/01/19	Transfer to personal bank account	500.00
		<u>3,700.00</u>
Questionable disbursements from the Tax Maintenance Fund:		
12/24/19	Check payable to Carla Zettler	1,000.00
09/04/20	ATM withdrawal	400.00
01/20/21	ATM withdrawal	400.00
09/10/21	Debit card purchase-Rhodes Convenience Store	42.55
09/16/21	Debit card purchase-Walmart	52.30
04/13/22	ATM withdrawal	400.00
04/25/22	Debit card purchase-Longhorn Steakhouse	45.49
(1) 06/23/22	Check payable to Recorder of Deeds	870.40
		<u>3,210.74</u>
Total Improper and Questionable Tax Maintenance Fund Activity		<u><u>\$ 6,910.74</u></u>

(1) This check did not clear the bank. It was taken into evidence by the Missouri State Highway Patrol from the Recorder of Deeds prior to deposit.

Source: Tax Maintenance Fund bank account records.



Washington County Collector and Property Tax System  
Map of Sales Prices for Woodland Lake Lots  
From County Commission Meeting Minutes for January 30, 2012



## Appendix D

### Washington County Collector and Property Tax System Tax Maintenance Fund Receipts March 1, 2021, through January 23, 2023

Month	Amount to be Distributed (1)	Date of Transfer	Actual Transfer Amount	Difference
March 2021 (2)				
April 2021	\$ 4,492.96	05/04/21	\$ 4,492.96	\$ 0.00
May 2021	2,185.48			
June 2021	3,361.99			
July 2021	3,561.03			
August 2021	2,995.56			
September 2021	829.53			
	<u>12,933.59</u>	10/08/21	12,933.59	0.00
October 2021	1,520.20	11/30/21	1,520.20	0.00
November 2021	1,279.01			
December 2021	2,131.98			
January 2022	8,801.04			
February 2022	5,276.03			
	<u>17,488.06</u>	04/08/22	19,008.26	1,520.20 (3)
March 2022	7,255.90	04/14/22	7,255.90	0.00
April 2022	3,166.78			
May 2022	2,863.10			
June 2022	4,272.27			
July 2022	3,605.76			
	<u>13,907.91</u>	08/17/22	13,907.91	0.00
August 2022	3,476.07			
September 2022	1,172.90			
October 2022	1,008.10			
November 2022	1,011.27			
December 2022	2,079.96			
	<u>8,748.30</u>	01/20/23	<u>8,748.30</u>	<u>0.00</u>
Total	\$ <u>66,346.92</u>		\$ <u>67,867.12</u>	\$ <u>1,520.20</u>

- (1) Receipts of the Tax Maintenance Fund are required to be distributed monthly from the County Collector's general bank account. The monthly amount to be distributed was scheduled from the monthly property tax distribution reports prepared by the County Collector's office.
- (2) The March 2021 distribution to the Tax Maintenance Fund was combined with several previous months for a transfer totaling \$25,412.86 made on April 6, 2021.
- (3) The transfer made on April 8, 2022, was \$1,520.20 more than it should have been due to the County Collector's office making the October 2021 distribution twice; once in November 2021, and again in April 2022.

Source: County Collector property tax distribution reports and bank account records.



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Putnam County, Missouri

The Office of the State Auditor contracted for an audit of Putnam County's financial statements for the year ended December 31, 2023, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large, stylized "S" and "F".

Scott Fitzpatrick  
State Auditor

September 2024  
Report No. 2024-061



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

---

### **Recommendations in the contracted audit of Putnam County**

Absence of Proper Investment Policy	The county adopt an investment policy that meets the requirements of state statutes.
-------------------------------------	--

ANNUAL FINANCIAL REPORT

**PUTNAM COUNTY, MISSOURI**

For the Year Ended  
December 31, 2023

---

**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

PUTNAM COUNTY, MISSOURI  
TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
List of Elected Officials 2023	i
FINANCIAL SECTION	
Independent Auditor's Report	ii
BASIC FINANCIAL STATEMENTS:	
Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis	11
Notes to the Financial Statements	12
COMPLIANCE SECTION	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	21
Findings and Recommendations	23
Follow-Up on Prior Audit Findings for an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	24

## **INTRODUCTORY SECTION**

PUTNAM COUNTY, MISSOURI  
List of Elected Officials 2023

*County Commission*

Presiding Commissioner – Robert Munden

Commissioner, Eastern District – Shane Bradshaw

Commissioner, Western District – Gerald Owings

*Other Elected Officials*

Assessor – Chrissy Gillis

Circuit Clerk – Leslie Ream

Collector/Treasurer – Jennifer Heidenwith

County Clerk – Christy Brooks

Coroner – Anna Fleshman

Prosecuting Attorney – Brian Keedy

Public Administrator – Ami Hartwig

Recorder – Dottsie Wood

Sheriff – Jason Knight



## **FINANCIAL SECTION**

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## **McBRIDE, LOCK & ASSOCIATES, LLC**

---

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Putnam County, Missouri

#### **Report on the Audit of the Financial Statements**

##### ***Opinion***

We have audited the accompanying financial statements of Putnam County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements.

##### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Putnam County, Missouri, as of December 31, 2023, and their respective cash receipts and disbursements, and budgetary results for the year then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

##### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Putnam County, Missouri, as of December 31, 2023, or the changes in financial position thereof for the year then ended.

##### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Putnam County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1, the financial statements are prepared by Putnam County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri Law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Putnam County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Putnam County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 12, 2024, on our consideration of Putnam County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Putnam County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Putnam County, Missouri's internal control over financial reporting and compliance.

*McBride, Lock & Associates, LLC*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 12, 2024

PUTNAM COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

Fund	Cash and Investments January 1	Receipts	Disbursements	Cash and Investments December 31
General Revenue	\$ 1,493,157	\$ 1,360,836	\$ 1,391,815	\$ 1,462,178
Special Road and Bridge	480,100	1,153,152	1,181,831	451,421
Assessment	103,221	206,130	153,205	156,146
Law Enforcement	119,715	471,572	452,884	138,403
K-9	1,016	52	-	1,068
Local Law Enforcement Block Grant	46	2	-	48
Juvenile Restitution	2,797	143	25	2,915
Local Emergency Planning Commission	5,771	297	-	6,068
Election Services	538	874	-	1,412
Tax Maintenance	24,704	12,273	926	36,051
Senior Citizens Service Board	22,685	51,765	45,001	29,449
Sheriff Revolving	14,232	2,383	6,307	10,308
Law Enforcement Restitution	24,422	3,165	2,400	25,187
Police Training	3,013	858	1,000	2,871
Prosecuting Attorney Training	6,847	1,260	-	8,107
Victims of Domestic Violence	141	315	283	173
Record Preservation	13,225	3,448	2,007	14,666
Technology	19,379	2,484	1,454	20,409
Prosecuting Attorney Bad Check	28,296	2,263	394	30,165
Sheriff Civil Fees	14,662	941	-	15,603
Inmate Security	27,212	10,912	13,200	24,924
Emergency Management Director	36	2	-	38
Hospital Lease	7,231	-	-	7,231
COVID-19 ARPA Grant	772,285	37,678	279,564	530,399
Total	<u>\$ 3,184,731</u>	<u>\$ 3,322,805</u>	<u>\$ 3,532,296</u>	<u>\$ 2,975,240</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

PUTNAM COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

		GENERAL REVENUE FUND	
		Budget	Actual
RECEIPTS			
Property taxes	\$	395,000	\$ 416,116
Sales taxes		470,000	502,763
Intergovernmental		116,650	46,204
Charges for services		290,400	280,528
Interest		14,000	71,282
Other		79,334	43,943
Transfers in		-	-
Total Receipts	\$	1,365,384	\$ 1,360,836
DISBURSEMENTS			
County Commission	\$	95,414	\$ 93,737
County Clerk		133,912	122,970
Elections		35,700	27,317
Buildings and grounds		697,655	348,230
Employee fringe benefits		40,328	37,170
Collector-Treasurer		127,953	122,199
Recorder of Deeds		82,717	76,239
Circuit Clerk		24,118	13,851
Court Administration		17,921	13,813
Public Administrator		35,216	33,311
Prosecuting Attorney		118,156	103,320
Juvenile Officer		24,061	6,370
Coroner		15,821	15,071
Other Disbursements		498,732	314,962
Transfers Out		50,000	63,255
Emergency Fund		40,962	-
Total Disbursements	\$	2,038,666	\$ 1,391,815
RECEIPTS OVER (UNDER)			
DISBURSEMENTS	\$	(673,282)	\$ (30,979)
CASH AND INVESTMENTS, JANUARY 1		1,493,157	1,493,157
CASH AND INVESTMENTS, DECEMBER 31	\$	819,875	\$ 1,462,178

The accompanying Notes to the Financial Statements are an integral part of these statements.

PUTNAM COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	SPECIAL ROAD AND BRIDGE FUND		ASSESSMENT FUND		LAW ENFORCEMENT FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ 60,000	\$ 65,978	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	255,000	252,460
Intergovernmental	1,318,650	984,802	146,625	34,646	99,000	133,453
Charges for services	-	-	17,040	151,571	38,000	79,227
Interest	7,700	28,192	650	6,508	200	6,432
Other	103,370	24,180	2,800	150	-	-
Transfers in	50,000	50,000	13,255	13,255	-	-
Total Receipts	<u>\$ 1,539,720</u>	<u>\$ 1,153,152</u>	<u>\$ 180,370</u>	<u>\$ 206,130</u>	<u>\$ 392,200</u>	<u>\$ 471,572</u>
DISBURSEMENTS						
Salaries	\$ 160,400	\$ 132,069	\$ 92,980	\$ 70,454	\$ 218,477	\$ 230,041
Employee fringe benefits	12,271	10,103	7,113	5,390	16,715	17,598
Materials and supplies	873,425	762,660	33,350	29,393	38,375	38,583
Services and other	765,000	150,805	28,360	20,374	133,669	109,601
Capital outlay	105,000	122,663	31,116	27,594	46,000	57,061
Construction	2,500	3,531	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,918,596</u>	<u>\$ 1,181,831</u>	<u>\$ 192,919</u>	<u>\$ 153,205</u>	<u>\$ 453,236</u>	<u>\$ 452,884</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (378,876)	\$ (28,679)	\$ (12,549)	\$ 52,925	\$ (61,036)	\$ 18,688
CASH AND INVESTMENTS, JANUARY 1	<u>480,100</u>	<u>480,100</u>	<u>103,221</u>	<u>103,221</u>	<u>119,715</u>	<u>119,715</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 101,224</u>	<u>\$ 451,421</u>	<u>\$ 90,672</u>	<u>\$ 156,146</u>	<u>\$ 58,679</u>	<u>\$ 138,403</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

PUTNAM COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	K-9 FUND		LOCAL LAW ENFORCEMENT BLOCK GRANT FUND		JUVENILE RESTITUTION FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	2,788	-
Interest	-	52	-	2	-	143
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2,788</u>	<u>\$ 143</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	600	-	-	-	-	-
Services and other	-	-	-	-	2,788	25
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,788</u>	<u>\$ 25</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (600)	\$ 52	\$ -	\$ 2	\$ -	\$ 118
CASH AND INVESTMENTS, JANUARY 1	<u>1,016</u>	<u>1,016</u>	<u>46</u>	<u>46</u>	<u>2,797</u>	<u>2,797</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 416</u>	<u>\$ 1,068</u>	<u>\$ 46</u>	<u>\$ 48</u>	<u>\$ 2,797</u>	<u>\$ 2,915</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.



PUTNAM COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	LOCAL EMERGENCY PLANNING COMMISSION FUND		ELECTION SERVICES FUND		TAX MAINTENANCE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	814	10,000	10,675
Interest	-	297	-	59	-	1,598
Other	-	-	-	1	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 297</u>	<u>\$ -</u>	<u>\$ 874</u>	<u>\$ 10,000</u>	<u>\$ 12,273</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	-	-	100	-	10,000	926
Capital outlay	-	-	150	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 926</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 297	\$ (250)	\$ 874	\$ -	\$ 11,347
CASH AND INVESTMENTS, JANUARY 1	<u>5,771</u>	<u>5,771</u>	<u>538</u>	<u>538</u>	<u>24,704</u>	<u>24,704</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 5,771</u></u>	<u><u>\$ 6,068</u></u>	<u><u>\$ 288</u></u>	<u><u>\$ 1,412</u></u>	<u><u>\$ 24,704</u></u>	<u><u>\$ 36,051</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

PUTNAM COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	SENIOR CITIZENS SERVICE BOARD FUND		SHERIFF REVOLVING FUND		LAW ENFORCEMENT RESTITUTION FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ 43,000	\$ 50,500	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	3,000	1,750	4,000	1,885
Interest	-	1,265	-	633	-	1,280
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 43,000</u>	<u>\$ 51,765</u>	<u>\$ 3,000</u>	<u>\$ 2,383</u>	<u>\$ 4,000</u>	<u>\$ 3,165</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	7,000	4,322	8,000	-
Services and other	43,000	45,001	1,500	1,985	10,800	2,400
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 43,000</u>	<u>\$ 45,001</u>	<u>\$ 8,500</u>	<u>\$ 6,307</u>	<u>\$ 18,800</u>	<u>\$ 2,400</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 6,764	\$ (5,500)	\$ (3,924)	\$ (14,800)	\$ 765
CASH AND INVESTMENTS, JANUARY 1	<u>22,685</u>	<u>22,685</u>	<u>14,232</u>	<u>14,232</u>	<u>24,422</u>	<u>24,422</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 22,685</u></u>	<u><u>\$ 29,449</u></u>	<u><u>\$ 8,732</u></u>	<u><u>\$ 10,308</u></u>	<u><u>\$ 9,622</u></u>	<u><u>\$ 25,187</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

PUTNAM COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	POLICE TRAINING FUND		PROSECUTING ATTORNEY TRAINING FUND		VICTIMS OF DOMESTIC VIOLENCE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	500	708	250	888	250	310
Interest	-	150	-	372	-	5
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 500</u>	<u>\$ 858</u>	<u>\$ 250</u>	<u>\$ 1,260</u>	<u>\$ 250</u>	<u>\$ 315</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	2,000	1,000	1,200	-	240	283
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,000</u>	<u>\$ 1,000</u>	<u>\$ 1,200</u>	<u>\$ -</u>	<u>\$ 240</u>	<u>\$ 283</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,500)	\$ (142)	\$ (950)	\$ 1,260	\$ 10	\$ 32
CASH AND INVESTMENTS, JANUARY 1	<u>3,013</u>	<u>3,013</u>	<u>6,847</u>	<u>6,847</u>	<u>141</u>	<u>141</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 1,513</u></u>	<u><u>\$ 2,871</u></u>	<u><u>\$ 5,897</u></u>	<u><u>\$ 8,107</u></u>	<u><u>\$ 151</u></u>	<u><u>\$ 173</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

PUTNAM COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	RECORD PRESERVATION FUND		TECHNOLOGY FUND		PROSECUTING ATTORNEY BAD CHECK FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	3,000	2,757	1,750	1,521	3,500	805
Interest	-	691	100	963	-	1,458
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 3,000</u>	<u>\$ 3,448</u>	<u>\$ 1,850</u>	<u>\$ 2,484</u>	<u>\$ 3,500</u>	<u>\$ 2,263</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	8,000	2,007	-	-	600	334
Services and other	-	-	-	-	1,050	60
Capital outlay	-	-	10,000	1,454	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 8,000</u>	<u>\$ 2,007</u>	<u>\$ 10,000</u>	<u>\$ 1,454</u>	<u>\$ 1,650</u>	<u>\$ 394</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (5,000)	\$ 1,441	\$ (8,150)	\$ 1,030	\$ 1,850	\$ 1,869
CASH AND INVESTMENTS, JANUARY 1	<u>13,225</u>	<u>13,225</u>	<u>19,379</u>	<u>19,379</u>	<u>28,296</u>	<u>28,296</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 8,225</u>	<u>\$ 14,666</u>	<u>\$ 11,229</u>	<u>\$ 20,409</u>	<u>\$ 30,146</u>	<u>\$ 30,165</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

PUTNAM COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2023

	SHERIFF CIVIL FEES FUND		INMATE SECURITY FUND		EMERGENCY MANAGEMENT DIRECTOR FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,000	247	7,000	10,912	-	-
Interest	-	694	-	-	-	2
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 1,000</u>	<u>\$ 941</u>	<u>\$ 7,000</u>	<u>\$ 10,912</u>	<u>\$ -</u>	<u>\$ 2</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	4,000	-	-	-	-	-
Services and other	2,000	-	20,000	13,200	-	-
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 13,200</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (5,000)	\$ 941	\$ (13,000)	\$ (2,288)	\$ -	\$ 2
CASH AND INVESTMENTS, JANUARY 1	<u>14,662</u>	<u>14,662</u>	<u>27,212</u>	<u>27,212</u>	<u>36</u>	<u>36</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 9,662</u>	<u>\$ 15,603</u>	<u>\$ 14,212</u>	<u>\$ 24,924</u>	<u>\$ 36</u>	<u>\$ 38</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

PUTNAM COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

	HOSPITAL LEASE FUND		COVID-19 ARPA GRANT FUND	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	37,678
Charges for services	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,678</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	-	460,000	279,564
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 460,000</u>	<u>\$ 279,564</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ (460,000)	\$ (241,886)
CASH AND INVESTMENTS, JANUARY 1	<u>7,231</u>	<u>7,231</u>	<u>772,285</u>	<u>772,285</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 7,231</u></u>	<u><u>\$ 7,231</u></u>	<u><u>\$ 312,285</u></u>	<u><u>\$ 530,399</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

PUTNAM COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023

Fund/Account	Cash and Cash Equivalents January 1	Receipts	Disbursements	Cash and Cash Equivalents December 31
Treasurer CERF	\$ -	\$ 52,262	\$ 52,262	\$ -
Treasurer PC W'Holding	-	180,717	180,717	-
Treasurer Hospital	-	252,460	252,460	-
Treasurer Capital Fines	-	31,521	27,859	3,662
Treasurer Surplus Tax	349	11	360	-
Treasurer Deputy Sheriff Salary	101	2,015	1,882	234
Treasurer Surtax Account	27,323	143,107	148,865	21,565
Collector Account	4,735,897	8,399,187	8,178,322	4,956,762
Collector Protested Tax Account	1,638	1	1,639	-
Recorder Account	4,632	48,503	49,092	4,043
Assessor Account	50	38,493	38,493	50
Prosecuting Attorney Bad Check Account	-	2,571	2,571	-
Prosecuting Attorney Restitution Account	-	5,399	5,399	-
Sheriff Account	-	45,234	44,725	509
Public Administrator Accounts	62,525	176,395	181,087	57,833
Total	<u>\$ 4,832,515</u>	<u>\$ 9,377,876</u>	<u>\$ 9,165,733</u>	<u>\$ 5,044,658</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

PUTNAM COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Putnam County, Missouri ("County") is governed by a three-member board of commissioners. In addition to the three board members, there are nine elected Constitutional Officers: Assessor, Circuit Clerk, Collector/Treasurer, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder and Sheriff.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Putnam County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County, particularly the Collector/Treasurer, as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County's custodial funds.



### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceed budgeted amounts for the Senior Citizens Service Board Fund and the Victims of Domestic Violence Fund.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2023 for purposes of taxation were:

Real Estate	\$ 77,723,572
Personal Property	27,840,490
Railroad and Utilities	<u>6,122,684</u>
Total	<u>\$ 111,686,746</u>

For calendar year 2023 the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

General Revenue	0.4572
Senior Citizens Service Board	0.0457

The Special Road and Bridge Fund receives 1/5 of the special road district levy collections and 1/7 of the township levy collections.

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investments balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Cash includes deposits and short-term investments with maturities that are less than ninety days. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2023, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 2,530,973	\$ 2,709,205	\$ 250,000
Investments	444,267	444,267	250,000
Total Governmental Funds	<u>\$ 2,975,240</u>	<u>\$ 3,153,472</u>	<u>\$ 500,000</u>
 Cash and Cash Equivalents - Fiduciary Funds	 <u>\$ 5,044,658</u>	 <u>\$ 4,030,949</u>	 <u>\$ 314,233</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2023 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

## 3. COUNTY EMPLOYEES' RETIREMENT PLANS

### A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

#### 1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

## 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](http://www.mocerf.org).

## 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2023 the County collected and remitted to CERF employee withholdings of \$52,262 for the year then ended.

### B. Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,366 for the year ended December 31, 2023.

### C. Other Retirement Plans

Putnam County has voluntary 457 and 401(a) plans administered by Empower Retirement (formerly Great-West Retirement Services) which are paid by a deduction from employees' salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the year ended December 31, 2023 for the 457 plan were \$23,619, and employee contributions collected and remitted by the County for the year ended December 31, 2023 for the 401(a) plan were \$4,790.

## 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

## 5. CLAIMS, COMMITMENT AND CONTINGENCIES

### A. Compensated Absences

The County provides full-time employees with up to 20 days of sick time to accrue at one day per complete calendar month of employment. Permanent part-time employees accrue sick leave proportional to hours worked. Upon termination of employment, the employee will be compensated at \$10 per day of accrued sick time. Vacation time is accrued for full-time regular employees after a six-month probationary period based on years of employment with the County. After one year of employment, one week may be taken. After two years, and each year thereafter, two weeks of eligibility is earned. Upon termination, the employee is compensated for accrued vacation time at the employee's final rate of pay, up to a maximum of four weeks.

### B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

### C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

## 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

## 7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2023:

- A. In 2012, the county issued \$7,630,000 in general obligation bonds for the purpose of (1) refinancing the County's Hospital Revenue Bonds, series 2006; (2) renovating, constructing, furnishing, and equipping a portion of the Putnam County Memorial Hospital for use as a specialized geriatric care ward; (3) funding a debt service reserve account; (4) paying the costs of complying with certain tax and securities law requirements; and (5) paying the cost of issuing the Bonds. Funds from a dedicated property tax and hospital improvement sales tax collected by the County and remitted to the paying agent are used to make principal and interest payments.

In 2021, the County refunded the original general obligation bonds and issued \$4,115,000 in General Obligation Hospital Refunding Bonds. Funds from a dedicated property tax and hospital improvement sales tax collected by the County and remitted to the paying agent are used to make principal and interest payments. The general obligation bonds bear interest at 3.00% and mature in September 2029. The schedule of remaining payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 505,000	\$ 94,500	\$ 599,500
2025	520,000	79,350	599,350
2026	535,000	63,750	598,750
2027	555,000	47,700	602,700
2028	570,000	31,050	601,050
2029	465,000	13,950	478,950
Totals	<u>\$ 3,150,000</u>	<u>\$ 330,300</u>	<u>\$ 3,480,300</u>

- B. In December 2019, the County entered into a lease purchase agreement to finance the purchase of a 2019 Ram 1500 Classic Crew Cab at a cost of \$29,222. The agreement requires five annual payments of \$6,185, which include interest payable at 4.15% until 2023. The final payment was paid on March 29, 2023.
- C. In April 2020, the County entered into a lease purchase agreement to finance the purchase of a 2020 Dodge Durango Pursuit AWD at a cost of \$32,065. The agreement required five annual payments of \$6,945, which include interest payable at 4.15% until 2024. The final payment is due on April 13, 2024.

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 6,669	\$ 276	\$ 6,945

- D. In April 2021, the County entered into a lease purchase agreement to finance the purchase of a 2021 Caterpillar Excavator at a cost of \$186,087. The agreement requires four annual payments of \$48,983, which includes interest payable at 3.550% until 2024. The final payment is due April 26, 2024.

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 47,305	\$ 1,678	\$ 48,983

- E. In July 2022, the County entered into a lease purchase agreement to finance the purchase of a 2022 Ford Bronco Sport 4x4 at a cost of \$27,417. The agreement requires four annual payments of \$7,233, which includes interest payable at 4.850% until 2025. The final payment is due on January 31, 2025. The schedule of remaining payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 6,580	\$ 653	\$ 7,233
2025	6,899	334	7,233
Totals	<u>\$ 13,479</u>	<u>\$ 987</u>	<u>\$ 14,466</u>

- F. In October 2022, the County entered into a lease purchase agreement to finance the purchase of a 2022 Dodge Durango Pursuit AWD at a cost of \$35,883. The agreement requires four annual payments of \$9,501, which includes interest payable at 5.450% until 2025. The final payment is due on April 15, 2025. The schedule of remaining payments and interest is listed below:

Fiscal Year Ending December 31,	Principal	Interest	Total
2024	\$ 8,545	\$ 956	\$ 9,501
2025	9,010	491	9,501
Totals	<u>\$ 17,555</u>	<u>\$ 1,447</u>	<u>\$ 19,002</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2023:

Description	Balance 12/31/2022	Additions	Payments	Balance 12/31/2023	Interest Paid
Hospital GO Bonds	\$ 3,640,000	\$ -	\$ (490,000)	\$ 3,150,000	\$ 109,200
2019 Ram 1500 Crew Cab	5,938	-	(5,938)	-	247
2020 Dodge Durango	13,071	-	(6,402)	6,669	543
2021 Caterpillar Excavator	92,987	-	(45,682)	47,305	3,301
2022 Ford Bronco	20,184	-	(6,705)	13,479	528
2022 Dodge Durango	26,382	-	(8,827)	17,555	674

## 8. OPERATING LEASES

At December 31, 2023, the County has three non-cancellable leases for copiers. The County Clerk's Office has one non-cancellable 60-month lease for a copier through February 2028 with a monthly payment of \$131. The Recorder's Office has one non-cancellable 60-month lease for a copier through December 2025 with a monthly payment of \$137. The Assessor's Office has one non-cancellable 60-month lease for a copier through January 2028 with a monthly payment of \$210.

Fiscal Year Ending December 31,	Amount
2024	\$ 5,750
2025	5,750
2026	4,100
2027	4,100
2028	472

## 9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 12, 2024, the date the financial statements were available to be issued.



## **COMPLIANCE SECTION**

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission and  
Officeholders of Putnam County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Putnam County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2023, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Putnam County, Missouri's basic financial statements and have issued our report thereon dated August 12, 2024.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Putnam County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Putnam County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Putnam County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

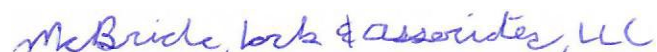
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Putnam County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 12, 2024

## **FINDINGS AND RECOMMENDATIONS**

PUTNAM COUNTY, MISSOURI  
FINDINGS AND RECOMMENDATIONS

**MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

**SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None noted

**ITEMS OF NONCOMPLIANCE**

None

PUTNAM COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Putnam County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2022.

**2022-001:** During the audit, it was noted the County was not in compliance with Missouri budgetary statute Chapter 50, RSMo. The following funds had actual expenditures which exceeded the budgeted expenditures in 2022: Law Enforcement Fund and Senior Citizens Service Board Fund.

*Status:* Considered resolved. Similar conditions were noted in the current audit (see Note 1.D.10) but were not considered to be instances of material noncompliance.

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS

August 12, 2024

To the County Commission  
Putnam County, Missouri

We have audited the regulatory basis financial statements of Putnam County, Missouri for the years ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 28, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Putnam County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. In addition, none of the misstatements detected as a result of audit procedures and corrected

by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 12, 2024.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the year ended December 31, 2023, we considered Putnam County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 12, 2024. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

#### **Absence of Proper Investment Policy**

The County has not adopted a formal investment policy as required by state statute. Section 30.950, RSMo requires political subdivisions that manage public funds to adopt an investment policy that prioritizes safety, liquidity and yield; prohibits derivatives, leveraging, and speculation with public funds; and requires collateralization of deposits. We recommend the County adopt an investment policy that meets the requirements of state statutes.



Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Putnam County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC



# Scott Fitzpatrick

---

## Missouri State Auditor

### Missouri Retirement Systems' Proxy Voting Policies

Report No. 2024-060

September 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Missouri Retirement Systems' Proxy Voting Policies

**Background and Methodology** A total of 129 public retirement systems exist in the State of Missouri to provide retirement benefits to public employees of the State of Missouri, public schools, and local governments. These retirement systems administer net assets of approximately \$100 billion and serve approximately 661,000 public employee members.

Public retirement systems typically use internal investment staff to manage system assets. However, many systems also invest a portion of system assets in managed accounts, which are investment accounts owned by investors (the retirement systems) but actively managed by third parties. Managed accounts can result in the retirement system becoming a shareholder of a publicly traded company. As a shareholder, the retirement system may inherit the ability to vote on a variety of business actions for publicly traded companies through shareholder elections.

To simplify the process of potentially voting on a number of issues for multiple companies, shareholders can designate another individual or firm to vote on their behalf. This other individual or firm is referred to as a "proxy." The proxy voter may then vote in accordance with the shareholder's directions.

Missouri's retirements systems have varying levels of system funds invested in managed accounts, and therefore, own voting shares of various companies via external investment managers. These shares are voted by the investment managers via proxy votes pursuant to agreements between the various retirement systems and the investment managers or other proxy voting service.

Concerns over environmental, social, and governance (ESG) factors being used to make investment decisions have resulted in increased scrutiny of proxy voting policies for public investments. ESG investing is defined as the systematic consideration of environmental, social, and governance criteria in investment decisions and portfolio construction to identify risks and opportunities. The general concern regarding ESG investing is that decisions on investments are made on the basis of something other than investment risk and return objectives that may not be in the best interest of the taxpayer and retirement system members.

The SAO reviewed investment and proxy policies for state's 8 largest retirement systems based on the total amount of funds invested. The SAO also interviewed system officials regarding their procedures, requested investment manager proxy voting policies and proxy voting reports, and reviewed selected proxy votes for compliance with applicable policies.

### Proxy Voting Policies and Procedures

Improvements are needed in the proxy voting policies and procedures of the majority of Missouri's retirement systems reviewed. The review determined 2 of the 8 systems reviewed included specific guidelines on how certain issues should be voted, while the remainder of the systems reviewed had policies that only included general language stating proxy votes are to be cast in the

best interest of the system and its participants without any specific guidelines on how votes should be cast. Only 1 out of the 8 systems reviewed requires a proxy voting advisor be retained and specifies which factors the proxy voting advisor shall consider. In addition, improvements are needed in the monitoring of proxy policies and procedures for retirement systems. None of the retirement systems reviewed had policies instructing personnel to review the proxy votes cast on behalf of the system, and 5 of the 8 systems did not perform a regular review of proxy voting reports to ensure compliance. As a result, the review of ESG-related votes noted multiple instances in which a retirement system's proxy votes were used inconsistently, with different investment managers voting on different sides of the same issue, essentially canceling the systems' votes.

Because of the nature of this audit, no rating is provided.

---

# Missouri Retirement Systems' Proxy Voting Policies

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Introduction	
Background .....	4
Scope and Methodology.....	6

---

Management Advisory Report - State Auditor's Finding	Proxy Voting Policies and Procedures .....	8
--	--	---

---

Appendix		
A	Summary of Proxy Voting Policies and Procedures by Retirement System.....	11
B	Summary of Selected ESG-related Proxy Votes by Retirement System and Investment Manager .....	14
C	County Employees' Retirement Fund Response.....	15
D	Kansas City Public Schools Retirement System Response .....	17
E	Local Government Employees Retirement System Response .....	18
F	Missouri State Employees' Retirement System Response.....	19
G	Missouri Department of Transportation and Missouri Highway Patrol Employees' Retirement System Response.....	20
H	Public School and Education Employee Retirement Systems of Missouri Response .....	22
I	Public School Retirement System of the City of St. Louis Response .....	23
J	University of Missouri System Retirement Response.....	24



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Mike Parson, Governor  
and  
Board of Trustees  
County Employees' Retirement Fund  
and  
Board of Trustees  
Kansas City Public School Retirement System  
and  
Board of Trustees  
Local Government Employees Retirement System  
and  
Board of Trustees  
Missouri State Employees' Retirement System  
and  
Board of Trustees  
Missouri Department of Transportation and Missouri Highway Patrol Employees' Retirement System  
and  
Board of Trustees  
Public School and Education Employee Retirement Systems of Missouri  
and  
Board of Trustees  
Public School Retirement System of the City of St. Louis  
and  
Mun Y. Choi, President, University of Missouri  
University of Missouri System Retirement

We have audited certain aspects of the proxy voting policies for the 8 largest Missouri public retirement systems as authorized under Chapter 29, RSMo. Due to the increased attention on taxpayer funded retirement system proxy voting policies and concerns related to proxies potentially not meeting their fiduciary responsibilities to the retirement systems, the proxy voting policies of the state's various public retirement systems are a significant issue to taxpayers and state employees. Due to my role on the MOSERS Board of Trustees as State Treasurer during the audit period, I recused myself from all portions of the audit involving MOSERS. For those portions of the audit, the Audit Director oversaw procedures performed by the professional audit staff of the State Auditor's Office, as appropriate. The scope of the audit included, but was not limited to, the fiscal year ended June 30, 2022. The objectives of our audit were to:

1. Evaluate certain Missouri public retirement systems' policies and procedures regarding proxy voting.
2. Evaluate certain Missouri public retirement systems' monitoring of proxy voting agreements with service providers.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

For the areas audited we identified (1) deficiencies in policies and procedures regarding proxy voting, and (2) deficiencies in the monitoring of proxy voting agreements with service providers.

The accompanying Management Advisory Report presents our finding arising from our audit of the Missouri Retirement Systems' Proxy Voting Policies.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# Missouri Retirement Systems' Proxy Voting Policies

## Introduction

---

### Background

A total of 129 public retirement systems exist in the State of Missouri to provide retirement benefits to public employees of the State of Missouri, public schools, and local governments. These retirement systems administer net assets of approximately \$100 billion and serve approximately 661,000 public employee members.<sup>1</sup> These retirement systems are considered fiduciaries and may invest system funds according to the prudent person standard. As such, retirement systems invest system assets in a variety of investment types, including publicly traded funds, government securities, and private equity investments.

Public retirement systems typically use internal investment staff to manage system assets. However, many systems also invest a portion of system assets in managed accounts, which are investment accounts owned by investors (the retirement systems) but actively managed by third parties. Managed accounts can result in the retirement system becoming a shareholder of a publicly traded company. As a shareholder, the retirement system may inherit the ability to vote on a variety of business actions for publicly traded companies through shareholder elections. These elections generally occur during the company's annual meeting, and are used to make decisions on a variety of issues; including board placements, executive salaries and benefits, and significant changes in the company's goals. Ownership of the voting stock typically allows the owner one vote for each share of voting stock owned.

To simplify the process of potentially voting on a number of issues for multiple companies, shareholders can designate another individual or firm to vote on their behalf. This other individual or firm is referred to as a "proxy." The proxy voter may then vote in accordance with the shareholder's directions. Shareholders receive a proxy ballot in the mail, or electronically, along with an information booklet, called a proxy statement, that describes the issues to be voted on during the meeting.

External investment managers may also cast proxy votes on behalf of mutual fund shareholders or high net worth investors in separately managed accounts. Missouri's retirements systems have varying levels of system funds invested in managed accounts, and therefore, own voting shares of various companies via external investment managers. These shares are voted by the investment managers via proxy votes pursuant to agreements between the various retirement systems and the investment managers or other proxy voting service.

---

<sup>1</sup> Reflects pension system data for plan year 2021. Joint Committee on Public Employee Retirement, 2023 Annual Report to the Missouri General Assembly, p. 8 <[www.jcper.org/2023AnnualReport.pdf](http://www.jcper.org/2023AnnualReport.pdf)>, accessed February 26, 2024.





## Missouri Retirement Systems' Proxy Voting Policies

### Introduction

#### ESG Concerns

Concerns over environmental, social, and governance (ESG) factors being used to make investment decisions have resulted in increased scrutiny of proxy voting policies for public investments. ESG investing is defined as the systematic consideration of environmental, social, and governance criteria in investment decisions and portfolio construction to identify risks and opportunities. Environmental criteria consider how a company safeguards the environment, including, for example, corporate policies addressing climate change. Social criteria examine how a company manages relationships with employees, suppliers, customers, and the communities where it operates. Governance pertains to a company's leadership, executive pay, audits, internal controls, and shareholder rights.

Examples of ESG issues being voted on with retirement system proxy votes during the audit include: (1) a vote to establish an "Environmental Sustainability Board Committee," (2) a vote to procure a report on the "impacts of reproductive healthcare legislation," (3) a vote to procure a report on the "congruency of political spending with company values," (4) a vote to procure a report on "steps to improve gender and racial equity on the board," and (5) a vote to procure a third party "racial equity audit."

The general concern regarding ESG investing is that decisions on investments are made on the basis of something other than investment risk and return objectives that may not be in the best interest of the taxpayer and retirement system members.

Our audit focused on a sample of Missouri's public retirement systems and their respective proxy voting policies and procedures.

#### Acronyms

The following acronyms were commonly used in the body of this report:

CERF	County Employees' Retirement Fund
KC PSRS	Kansas City Public School Retirement System
LAGERS	Local Government Employees Retirement System
MOSERS	Missouri State Employees' Retirement System
MPERS	Missouri Department of Transportation and Missouri Highway Patrol Employees' Retirement
PSRS/PEERS	Public School and Education Employee Retirement Systems of Missouri
PSRSSTL	Public School Retirement System of the City of St. Louis
UM RET	University of Missouri System Retirement

Table 1 documents the retirement systems reviewed, the total dollar amount under investment for each of these systems, the amount of investment in active management that would be subject to proxy votes, and the number of investment managers used to invest this money. Additional information



## Missouri Retirement Systems' Proxy Voting Policies Introduction

regarding the proxy policies and procedures for each system reviewed is located in Appendix A.

Table 1: Retirement systems reviewed, and investment information

Retirement System	Total Investments	Investments In Managed Accounts	Managed Accounts as Percent of Total	Number of Voting Investment Managers
PSRS/PEERS*	\$ 53,544,736,958	\$ 10,695,229,176	20.0%	22
MOSERS*	12,239,716,310	2,488,904,813	20.3%	5
LAGERS**	9,996,600,000	1,212,700,000	12.1%	8
STL PSRS**	806,957,220	408,596,974	50.6%	14
UM RET*	4,285,483,954	239,250,844	5.6%	2
MPERS*	3,058,469,276	94,700,000	3.1%	1
CERF**	667,440,722	77,875,314	11.7%	2
KC PSRS**	626,740,371	18,812,000	3.0%	1
Totals	\$ 85,226,144,811	\$ 15,236,069,121	17.9%	55

\* Total Investments and Investments in Managed Accounts as of June 30, 2022.

\*\* Total Investments and Investments in Managed Accounts as of December 31, 2022.

Source: Compiled by the State Auditor's Office using the retirement systems' annual reports and discussions with retirement systems' personnel.

## Scope and Methodology

The scope of our audit included, but was not limited to, the year ended June 30, 2022. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives.

To gain an understanding of proxy voting policies in place at Missouri's public retirement systems, we selected 8 of the state's largest retirement systems based on the total amount of funds invested. See the retirement systems listed in Table 1. Investment and proxy policies for the selected retirement systems were obtained and reviewed.

To evaluate certain Missouri public retirement systems' policies and procedures regarding proxy voting, we requested proxy voting policies of each selected retirement system, and interviewed system officials involved in proxy voting policy development and approval, implementation, and monitoring. We then compared this information across retirement systems. In addition, we performed procedures to compare a judgmentally selected sample of ESG-related proxy votes by each systems' investment managers to determine compliance with existing policies. The results of our sample cannot be projected to the entire populations from which the items were selected. A summary of this information is located in Appendix B.



## Missouri Retirement Systems' Proxy Voting Policies

### Introduction

---

To evaluate certain Missouri public retirement systems' monitoring of proxy voting agreements with service providers, we interviewed system officials regarding their procedures, requested investment manager agreements, proxy voting policies and proxy voting reports, and reviewed selected proxy votes for compliance with applicable policies.

---

# Missouri Retirement Systems' Proxy Voting Policies

## Management Advisory Report

### State Auditor's Finding

---

#### **Proxy Voting Policies and Procedures**

Improvements are needed in the proxy voting policies and procedures of the majority of Missouri's retirement systems reviewed. Our review determined 2 of the 8 systems reviewed (MOSERS and PSRS/PEERS) included specific guidelines on how certain issues should be voted, while the remainder of the systems reviewed had policies that only included general language stating proxy votes are to be cast in the best interest of the system and its participants without any specific guidelines on how votes should be cast. Only 1 out of the 8 systems reviewed (MOSERS) requires a proxy voting advisor be retained and specifies which factors the proxy voting advisor shall consider. In addition, improvements are needed in the monitoring of proxy policies and procedures for retirement systems. None of the retirement systems reviewed had policies instructing personnel to review the proxy votes cast on behalf of the system, and 5 of the 8 systems did not perform a regular review of proxy voting reports to ensure compliance. As a result, our review of ESG-related votes noted multiple instances in which a retirement system's proxy votes were used inconsistently, with different investment managers voting on different sides of the same issue, essentially canceling the systems' votes.

#### **Proxy policies do not contain specific guidance**

The majority of Missouri's public retirement systems have proxy voting policies with language requiring proxy votes be cast in the economic best interest of the system and its members, or other language to that effect. Policies of this nature do not provide any specific guidance on how certain ESG-related votes should be cast and are subjective. While system personnel indicated they monitor the investment return earned through the investment managers to ensure they are meeting investment goals, only MOSERS and PSRS/PEERS have adopted policies<sup>2</sup> that provide proxy managers a specific framework on how the system wants its proxy votes used for certain issues when what is in the best interest of the system may be in question, and only MOSERS requires a proxy voting advisor be retained.

The lack of clear guidelines for how votes should be cast has resulted in proxy votes for public retirement systems being cast in an inconsistent manner. For example, our review of 7 ESG-related proxy votes across the 8 retirement systems during our audit period noted 5 instances in which proxy votes for a system were made both for, and against, the same proposal. While both of the systems in question had a policy to vote in the best financial interest of the system, the lack of specific guidance on how the system's votes on these types of issues should be cast allowed different investment managers to reach opposing conclusions about which vote complied with the policy, and also highlights the subjectivity of the policy. According to several retirement system representatives, it may not be possible to eliminate inconsistent proxy

---

<sup>2</sup> MOSERS adopted *Egan-Jones Proxy Services Wealth Focused Principles and Guidelines*, 2023, as its proxy voting policy, while PSRS/PEERS adopted the *Glass Lewis Governance-Focused Thematic Policy* in December 2022 as its proxy policy.



## Missouri Retirement Systems' Proxy Voting Policies Management Advisory Report - State Auditor's Finding

votes across investment managers, and such inconsistencies could potentially be seen as an indication of diversity within the plan's portfolio. However, the proxy votes are the responsibility of the individual plan, and should be voted in a way that maximizes return to plan members, rather than representing diversity of thought among hired investment managers. If plans are voting their proxies on both sides of an issue, they are essentially canceling out their vote(s). A policy to provide investment managers or proxy managers specific guidance on how proxies should be voted would provide clarity to how the system wants its voting power used regarding certain issues and would reduce the likelihood that proxy votes would be cast in an inconsistent manner.

See Appendix B for a summary of judgmentally selected ESG-related proxy votes made by each system's investment managers.

### Improvements needed in proxy vote monitoring

Based on interviews of personnel of the 8 retirement systems reviewed, 5 did not perform a regular review of proxy voting reports to ensure compliance with their proxy voting policies. In addition, a representative of CERF stated the system did not receive reports of proxy votes made on the system's behalf. Representatives of LAGERS, MOSERS, PSRS/PEERS, and UM RET stated that while they do receive reports of their proxy votes, there is no regular review of those reports. LAGERS passed a new policy in June of 2023, requiring its investment team to monitor proxy voting reports. In addition, PSRS/PEERS implemented a new policy in December 2022 establishing guidelines for proxy voting, and further revised the policy in December 2023 detailing the implementation of staff's ability to provide direct input to the system's proxy voting as well as the ability to monitor proxy activity. In addition, MOSERS indicated it is in the process of establishing policies to monitor future proxy voting.

Based on interviews with system representatives, proxy reports were not being reviewed because system personnel (1) delegated this duty to their investment managers, (2) did not believe the review of these reports was important, and/or (3) did not believe these reviews were critical because they were actively monitoring the returns of the applicable investments. Additionally, none of the 8 retirement systems' policies required a review of the proxy voting reports. A representative of a smaller retirement system expressed concerns that smaller systems with less administrative resources may not be capable of monitoring all proxy votes by their investment managers.

Without proper monitoring of proxy voting reports and activity, retirement systems have less assurance proxy votes are being cast in the best interest of system members as required by policy. Formalizing the review of proxy votes in policies and procedures would allow each system's leadership to establish the parameters of the review in a clear manner for future implementation.



## Missouri Retirement Systems' Proxy Voting Policies Management Advisory Report - State Auditor's Finding

### Conclusion

Improving proxy policies to include guidelines by which proxy votes should be cast would provide clarity to proxies, as well as staff, evaluating such votes. In addition, improving proxy policies to require reports of proxy votes be reviewed by staff would provide assurance votes are being cast in compliance with policy.

### Recommendation

Public retirement systems consider improving proxy policies by including more specific guidance on how the system wants proxy votes used, similar to the MOSERS and PSRS/PEERS policies. In addition, systems should formalize policies and procedures to obtain proxy voting reports from applicable external investment managers and proxy managers and review such reports for compliance with applicable proxy voting policies.

### Auditee's Responses

Formal written responses were requested from the 8 Missouri retirement systems included in this report. The written responses received indicated LAGERS (Appendix E), MOSERS (Appendix F), MPERS (Appendix G), PEERS/PSRS (Appendix H), and UM RET (Appendix J) agreed with the recommendation in the report. The written responses received from CERF (Appendix C), KC PSRS (Appendix D), and PSRSSTL (Appendix I) either do not clearly indicate agreement/disagreement or indicate partial agreement.

### Auditor's Comment

CERF's response (Appendix C) does not clearly indicate the system agrees or disagrees with the recommendation, but indicates fund personnel would discuss the recommendations with investment consultants and investment managers to determine if any changes in current policy are needed. The CERF's response indicates the fund has subsequently obtained proxy voting reports and reviewed for compliance with the proxy policy, which had not been obtained previously. Our report provides support for the recommendation and why a more specific policy is necessary, as well as why reviewing proxy reports is necessary to ensure compliance.

KC PSRS's response (Appendix D) indicates the system partially agrees with the recommendations, but essentially states that its current policy is sufficient and that it may consider the recommendation to enhance its policy in the future. The report provides support for the recommendations and why KC PSRS should implement them.

PSRSSTL's response (Appendix I) indicates the system partially agrees with the recommendations. The system agrees with the recommendation that its proxy policy should include more specific guidance on proxy votes, but disagrees that it is necessary for the fund to review proxy reports since the system does not have the sufficient staff to perform this duty and it uses a third party proxy manager to monitor proxy voting activity. If the fund does not have sufficient staff to review proxy votes made on its behalf, the need for a more specific proxy voting policy becomes particularly important to provide proxy managers specific criteria by which to evaluate proxy votes cast.



---

## Appendix A

### Missouri Retirement Systems' Proxy Voting Policies

#### Summary of Proxy Voting Policies and Procedures by Retirement System

---

The proxy voting policies and procedures for each of the retirement systems reviewed are summarized below:

#### CERF

The County Employees' Retirement Fund (CERF) has an investment policy that is reviewed and updated annually by its Board of Directors. CERF uses 2 investment managers that exercise proxy voting rights on its behalf on 13 percent of its investment portfolio as of December 31, 2022. CERF has not contracted with any proxy advisors and instead lets its investment managers decide whether to use the services of a proxy advisor and allows them to choose and oversee the proxy advisor of choice. CERF's investment managers prepare voting reports annually showing all voting activity for the previous year. CERF meets with its investment managers regularly. CERF receives reports on a monthly basis showing the returns that the investment managers made on CERF's investments. The board then evaluates these returns on a quarterly basis to ensure that expected investment thresholds are being met.

#### KC PSRS

The Kansas City Public School Retirement System (KC PSRS) has an investment policy that is reviewed and updated annually by its investment committee. KC PSRS uses 1 investment manager that exercises proxy voting rights on its behalf on approximately 3 percent of system assets as of December 31, 2022. KC PSRS is not contracted with any proxy advisors and instead lets its investment manager decide whether to use a proxy advisor and allows the investment manager to choose and oversee the proxy advisor of choice. KC PSRS's investment manager prepares voting reports quarterly showing all voting activity for the previous quarter. KC PSRS meets with its investment manager multiple times a year and ensures that its returns are meeting expected investment thresholds.

#### LAGERS

The Missouri Local Government Employees Retirement System (LAGERS) has an investment policy that is reviewed and updated annually by the investment team and approved by the Board of Trustees. LAGERS uses 8 investment managers that exercise proxy voting rights on its behalf on approximately 12 percent of system assets as of December 31, 2022. LAGERS has not contracted with any proxy advisors and instead lets its investment managers decide whether to use the services of a proxy advisor and allows them to choose and oversee the proxy advisor of choice. LAGERS meets with its investment managers quarterly and ensures that its returns are meeting expected investment thresholds.

#### MOSERS

The Missouri State Employees' Retirement System (MOSERS) implemented a new investment policy in December 2022, which will be reviewed and updated by the advisor and approved by the Board of Trustees on an annual basis. MOSERS uses 5 investment managers that exercises proxy voting rights on its behalf on approximately 20 percent of system assets as of June 30, 2022. MOSERS currently uses the service of a proxy advisor Egan-Jones and its "Wealth Focused" proxy policy when casting votes. MOSERS meets



---

## Appendix A

### Missouri Retirement Systems' Proxy Voting Policies

#### Summary of Proxy Voting Policies and Procedures by Retirement System

---

with its investment managers quarterly and ensures that its returns are meeting expected investment thresholds.

#### MPERS

The Missouri Department of Transportation and Missouri State Highway Patrol Employees' Retirement System (MPERS) has a policy that is reviewed and updated regularly by the Board of Trustees. MPERS uses 1 investment manager that exercises proxy voting rights on its behalf on approximately 3 percent of system assets as of June 30, 2022. MPERS has not contracted with any proxy advisors and instead lets its investment manager decide whether to use the services of a proxy advisor and allows the investment manager to choose and oversee the proxy advisor of choice. MPERS investment manager prepares voting reports annually showing all voting activity for the previous year. MPERS meets with its investment manager regularly and receives reports at least annually showing the returns that the investment manager made on MPERS's investments. The board then evaluates these returns to ensure that expected investment thresholds are being met.

#### PSRS/PEERS

The Public School and Education Employee Retirement Systems of Missouri (PSRS/PEERS) implemented a new policy in December 2022, and revised in 2023. This policy will be updated annually and all changes will be approved by the Board of Trustees. PSRS/PEERS uses 22 investment managers that exercises proxy voting rights on its behalf on approximately 20 percent of system assets as of June 30, 2022. Staff meet with investment managers on an as-needed basis, and are provided with voting reports and return information on at least a quarterly basis. Staff bring this information before the Board of Trustees at each of its meetings. PSRS/PEERS uses a proxy advisor third-party platform to implement the Board-approved proxy voting policy, which allows PSRS/PEERS to determine how proxy votes are cast, monitor the votes, and ensure all votes are cast in accordance with Board-approved policy. Investment managers no longer have discretion on how proxy votes are cast. PSRS/PEERS also evaluates all of its investment managers to ensure that they are meeting expected returns.

#### PSRSSTL

The Public School Retirement System of the City of St. Louis (PSRSSTL) has an investment policy that is reviewed and updated annually. All changes to the investment policy are reviewed and approved by its Board of Trustees. PSRSSTL uses 14 investment managers that exercise proxy voting rights on its behalf on approximately 51 percent of system assets as of December 31, 2022. PSRSSTL has not contracted with any proxy advisors and instead lets its investment managers decide whether to use the services of a proxy advisor and allows them to choose and oversee the proxy advisor of choice. PSRSSTL works with an investment consultant that receives all investment and voting reports. The investment consultant ensures that investment managers are meeting their expected returns on investments and presents updated financial data to the board monthly.





Appendix A  
Missouri Retirement Systems' Proxy Voting Policies  
Summary of Proxy Voting Policies and Procedures by Retirement System

---

UM RET

The University of Missouri Retirement System (UM RET) has an investment policy that is reviewed and updated regularly. This policy was last updated in 2022. UM RET uses 2 investment managers that exercises proxy voting rights on its behalf on approximately 6 percent of system assets as of June 30, 2022. UM RET has not contracted with any proxy advisors and instead let its investment managers decide whether to use the services of a proxy advisor and allows them to choose and oversee the proxy advisor of choice, with the expectation that the investment manager acts in accordance with UM RET's investment policy. UM RET regularly meets with its investment managers and ensures that they are meeting expected returns on investments.



## Appendix B

### Missouri Retirement Systems' Proxy Voting Policies

#### Summary of Selected ESG-related Proxy Votes by Retirement System and Investment Manager

The table below includes the results of our review of a judgmentally selected sample of ESG-related proxy votes. We obtained records of how each retirement system included in our audit voted on these resolutions. The systems all had varying levels of exposure to the investments in question depending largely on how much money they have in managed accounts and how many investment managers they use. Four systems (CERF, MPERS, KC PSRS, and UM RET) were not involved in the 7 votes reviewed. For the 4 systems that had proxy votes cast for any of these votes, we noted conflicting votes on 5 of the 7 votes across all systems. Within systems, there were 4 examples of conflicting votes involving 2 systems. Votes for each resolution are shaded green, with votes against each resolution shaded red to make the conflicts in the votes easier to identify. PSRS/PEERS staff indicated conflicting votes are no longer possible given proxy voting policy changes since these votes occurred. The SAO made no attempt to evaluate each vote and makes no judgement of the propriety of the votes presented.

Table 2: Summary of Reviewed ESG-related Proxy Votes, by Retirement System and Investment Manager

	Date	4/28/2022	5/19/2022	5/19/2022	5/25/2022	6/1/2022	6/1/2022	6/1/2022
	Company	Johnson & Johnson	The Home Depot, Inc.	The Home Depot, Inc.	Chevron Corp.	Alphabet Inc.	Comcast Corp	Walmart Inc.
	Resolution Details		Report on Steps to Improve Gender and Racial Equity on the Board	Report on Congruency of Political Spending with Company Values and Priorities	Adopt Medium & Long-term Greenhouse Gas Reduction Targets	Establishment of an Environmental Sustainability Board Committee	Report on Retirement Plan Options Alignment with Climate Goals	Report on Impacts of Reproductive Healthcare Legislation
Investment Manager	Retirement System	Vote 1	Vote 2	Vote 3	Vote 4	Vote 5	Vote 6	Vote 7
1	LAGERS	Against	Against	Against	Against	N/A	N/A	N/A
2	LAGERS	N/A	N/A	N/A	N/A	Against	N/A	N/A
3	MOSERS	For	Against	Against	Against	Against	Against	Against
4	MOSERS	N/A	N/A	N/A	N/A	Against	Against	N/A
5	PSRS/PEERS	Against	Against	For	N/A	N/A	Against	Abstained
6	PSRS/PEERS	For	N/A	N/A	N/A	Against	Against	For
7	PSRS/PEERS	For	N/A	N/A	N/A	Against	N/A	For
8	PSRS/PEERS	For	Against	For	For	Against	Against	For
9	PSRS/PEERS	For	Against	For	N/A	N/A	N/A	N/A
10	PSRS/PEERS	For	N/A	N/A	For	N/A	N/A	N/A
11	PSRS/PEERS	N/A	N/A	N/A	N/A	N/A	Against	N/A
12	PSRS/PEERS	N/A	N/A	N/A	N/A	Against	N/A	N/A
13	PSRS/PEERS	N/A	N/A	N/A	N/A	Against	N/A	N/A
14	PSRS/PEERS	For	Against	For	N/A	Against	N/A	For
15	PSRS/PEERS	For	N/A	N/A	For	N/A	N/A	N/A
16	PSRS/PEERS	For	Against	Against	For	Against	N/A	Against
17	PSRSSTL	For	N/A	N/A	For	N/A	N/A	N/A
18	PSRSSTL	N/A	For	For	N/A	N/A	N/A	N/A
19	PSRSSTL	For	Against	Against	For	Against	Against	Against
	Count of For	11	1	5	6	0	0	4
	Count of Against	2	8	4	2	11	7	3
	Count of Abstained	0	0	0	0	0	0	1

Source: Prepared by the SAO using proxy voting data provided by each retirement system.



## Appendix C

### Missouri Retirement Systems' Proxy Voting Policies

### County Employees' Retirement Fund Response



2121 Schotthill Woods Drive  
Jefferson City, MO 65101

June 12, 2024

Honorable Scott Fitzpatrick  
Missouri State Auditor  
301 West High Street, Room 880  
P.O. Box 869  
Jefferson City, MO 65102

Dear Auditor Fitzpatrick:

The County Employees' Retirement Fund has prepared the following response to your office's report "Missouri Retirement Systems' Proxy Voting Policies." For the purpose of providing a response, CERF has divided the recommendation into two parts and comments on each part separately.

**Part 1:** Public retirement systems consider improving proxy policies by including more specific guidance on how the system wants proxy votes used, similar to the MOSERS and PSRS/PEERS policies.

**Response:**

CERF will work with its investment consultant and investment managers to consider and determine whether to add more specific guidance on how proxy votes would be used and how any potential changes would be in the best interest of CERF plan participants.

**Part 2:** In addition, systems should formalize policies and procedures to obtain proxy voting reports from all investment managers and proxy managers and review such reports for compliance with applicable proxy voting policies.

**Response:**

CERF will review its investment policy and engage its investment consultant to consider and determine what updates are necessary relating to CERF's review of investment manager proxy voting reports and policies and procedures for compliance with CERF's investment policy. This may include, but not be limited to, annually requiring the investment managers to provide CERF their policies and procedures used to determine how to vote proxies relating to securities in the portfolios. At its December 2023 meeting, the Board began discussing how to update its investment policy to include additional oversight of the proxy voting process. Since then, CERF



---

Appendix C  
Missouri Retirement Systems' Proxy Voting Policies  
County Employees' Retirement Fund Response

---

has obtained the most recent proxy voting reports from its investment managers. The CERF Investment & Planning Committee met in March and discussed the issue and investment manager proxy voting reports with its investment consultant. CERF and its investment consultant believe that the investment managers' proxy voting policies are in line with CERF's investment policy and the managers have properly voted the proxies in compliance with CERF's investment policy. CERF's investment policy complies with current state law. CERF will continue to monitor and review its investment policy on an annual basis.

Sincerely,

A handwritten signature in cursive script that reads "Michael Ruff".

Michael Ruff  
Executive Director



Appendix D  
Missouri Retirement Systems' Proxy Voting Policies  
Kansas City Public Schools Retirement System Response



3100 Broadway, Suite 1211  
Kansas City, MO 64111  
816.472.5800  
Fax: 816.472.5909  
Email: [kcpsrs@kcpsrs.org](mailto:kcpsrs@kcpsrs.org)  
Website: [www.kcpsrs.org](http://www.kcpsrs.org)

Honorable Scott Fitzpatrick

Missouri State Auditor  
301 West High Street, Room 880  
P.O. Box 869  
Jefferson City Missouri

We have reviewed the findings from your office's audit of the proxy voting policies. Below you will find our responses to the audit findings.

**Recommendation: Public retirement systems consider improving proxy policies by including more specific guidance on how the system wants proxy votes used, similar to the MOSERS policy. In addition, systems should formalize policies and procedures to obtain proxy voting reports from all investment managers and proxy managers and review such reports for compliance with applicable proxy voting policies.**

Kansas City Public School Retirement System (KCPSRS) partially agrees with the State Auditor recommendation as stated above.

Current KCPSRS investment policy regarding proxy voting procedures requires investment managers shall exercise its proxy voting authority acting solely in the interest of and for the exclusive purpose of providing benefits to participants and beneficiaries, and always acting in the best interests of participants and beneficiaries.

While KCPSRS current policy language indicates proxy votes for economic reasons, the KCPSRS Board may consider adding more specific guidelines regarding proposals regarding social, governance, or environmental proposals and on election of board of directors, votes will be based solely on enhancing or protecting long-term economic value, and not on establishing or endorsing social policy.

Sincerely,

A handwritten signature in cursive script, reading "Laura J. Oswald".

Laura J. Oswald  
Fiscal Manager



## Appendix E

### Missouri Retirement Systems' Proxy Voting Policies

### Local Government Employees Retirement System Response



Honorable Scott Fitzpatrick  
Missouri State Auditor  
301 West High Street, Room 880  
P.O. Box 869  
Jefferson City Missouri

We have reviewed the findings from your office's audit of the proxy voting policies. Below you will find our responses to the audit findings.

**Recommendation:** Public retirement systems consider improving proxy policies by including more specific guidance on how the system wants proxy votes used, similar to the MOSERS and PSRS/PEERS policies. In addition, systems should formalize policies and procedures to obtain proxy voting reports from applicable external investment managers and proxy managers and review such reports for compliance with applicable proxy voting policies.

LAGERS Response: The Missouri Local Government Employees Retirement System agrees with the findings presented by the Missouri State Auditor regarding LAGERS' proxy voting policy. LAGERS intends to present a revised proxy voting policy to the Board of Trustees at their September 2024 meeting.



Appendix F  
Missouri Retirement Systems' Proxy Voting Policies  
Missouri State Employees' Retirement System Response



PO Box 209, Jefferson City, MO 65102-0209  
(573) 632-6100 or (800) 827-1063  
Fax (573) 632-6103 | [www.mosers.org](http://www.mosers.org)

June 3, 2024

Honorable Scott Fitzpatrick  
Missouri State Auditor  
301 West High Street, Room 880  
P.O. Box 869  
Jefferson City Missouri

We have reviewed the findings from your office's audit of the proxy voting policies. Below you will find our responses to the audit findings.

**Recommendation: Public retirement systems consider improving proxy policies by including more specific guidance on how the system wants proxy votes used, similar to the MOSERS and PSRS/PEERS policies. In addition, systems should formalize policies and procedures to obtain proxy voting reports from applicable external investment managers and proxy managers and review such reports for compliance with applicable proxy voting policies.**

MOSERS Response: MOSERS agrees with the finding.

Sincerely,

Abby Spieler  
Executive Director





## Appendix G

### Missouri Retirement Systems' Proxy Voting Policies

### Missouri Department of Transportation and Missouri Highway Patrol

### Employees' Retirement System Response



#### MoDOT & Patrol Employees' Retirement System

Honorable Scott Fitzpatrick  
Missouri State Auditor  
301 West High Street, Room 880  
P.O. Box 869  
Jefferson City Missouri

We have reviewed the findings from your office's audit of the proxy voting policies. Below you will find our responses to the audit findings.

**Recommendation: Public retirement systems consider improving proxy policies by including more specific guidance on how the system wants proxy votes used, similar to the MOSERS and PSRS/PEERS policies. In addition, systems should formalize policies and procedures to obtain proxy voting reports from all investment managers and proxy managers and review such reports for compliance with applicable proxy voting policies.**

MoDOT and Highway Patrol Employees' Retirement System (MPERS) Response: The MPERS agrees with the finding.

MPERS has a robust and comprehensive set of governance policies necessary for maintaining fiduciary standards and for optimal administration of system responsibilities. That said, these policies are in perpetual evolution with updates and revisions occurring routinely to be sure best and prevailing practices are utilized. Proxy policies, of course, are included in these policies. Staff will share this report with the Board of Trustees and consider improving this policy to be sure it fully reflects the Board's intentions and is administered in the best financial interests of plan beneficiaries.

Much like the governing statutes for the state of Missouri, the policies of MPERS are often best understood when read together and not in isolation. The proxy voting policy appears to lack some specificity in the eyes of the SAO as it relates to ESG considerations. While it is true the policy does not specifically identify these considerations, other policies do. For example, Section XI of the investment policy addresses Environmental, Social, and Governance Considerations along with other Economically Targeted Investments. When read together, it is apparent that the investment of system assets is completed with one specific goal—the best economic interests of plan beneficiaries, period. The following criteria may be useful in understanding this goal:

- The fiduciary principles of prudence and exclusive interest of participants will not be abrogated or modified in order to increase the attractiveness of ESG or ETI investments.
- There will be no concession on rate of return. This means there will be no hidden subsidies and that the classic "efficient frontier" test is applicable; a commensurate unit of return will be received for each unit of risk incurred.
- All participation in such investments should be voluntary on the part of the System and should not stem from a legal or policy mandate.
- Each ESG or ETI investment will be evaluated using an integral, objective process, that is, each will be meticulously analyzed solely on its own risk/return characteristics. No weight will be given to redeeming social, economic, and/or political interests.
- The System will participate only if at least one other comparable investor is participating.
- When evaluating an investment, appropriate consideration must be given to the role that the investment or investment course of action plays (i.e., diversification, liquidity, risk, and return) with respect to the entire

Office Location: 1913 William St., Jefferson City, MO 65109 • Mailing Address: Post Office Box 1930, Jefferson City, MO 65102-1930  
Telephone Number: (573) 298-6080 • Toll Free: 1-800-270-1271 • Fax: (573) 522-6111  
Website: [www.mpers.org](http://www.mpers.org) • E-Mail: [mpers@mpers.org](mailto:mpers@mpers.org)





---

Appendix G  
Missouri Retirement Systems' Proxy Voting Policies  
Missouri Department of Transportation and Missouri Highway Patrol  
Employees' Retirement System Response

---

February 22, 2024

Page 2

investment portfolio of the System. Consideration should also be given to alternative investments with similar risks available to the System.

Lastly, Board procedures require staff to review and report proxy votes to the Board annually. This is done at the September board meeting and is based on the proxy votes from the last fiscal year. Including this practice in policy would be an obvious improvement to the investment policy.

Sincerely,

A handwritten signature in cursive script, appearing to read "Scott Simon", is written above the printed name.

Scott Simon  
Executive Director



Appendix H  
Missouri Retirement Systems' Proxy Voting Policies  
Public School and Education Employee Retirement Systems of Missouri  
Response



May 29, 2024

Honorable Scott Fitzpatrick  
Missouri State Auditor  
301 West High Street, Room 880  
P.O. Box 869  
Jefferson City, Missouri 65102

Auditor Fitzpatrick,

We have reviewed the findings from your office's audit of the proxy voting policies. Below you will find our responses to the audit findings.

**Recommendation:** Public retirement systems consider improving proxy policies by including more specific guidance on how the system wants proxy votes used, similar to the MOSERS and PSRS/PEERS policies. In addition, systems should formalize policies and procedures to obtain proxy voting reports from applicable external investment managers and proxy managers and review such reports for compliance with applicable proxy voting policies.

PSRS/PEERS agrees with the recommendation. As indicated in the audit, the Systems implemented revised proxy voting policies in December 2022, and again in December 2023, that align with the recommendation.

Sincerely,

Darold Snider  
Executive Director



## Appendix I

### Missouri Retirement Systems' Proxy Voting Policies

#### Public School Retirement System of the City of St. Louis Response



#### Public School Retirement System of the City of St. Louis

##### Office of the Executive Director

Honorable Scott Fitzpatrick  
Missouri State Auditor  
301 West High Street, Room 880  
P.O. Box 869  
Jefferson City Missouri

We have reviewed the findings from your office's audit of the proxy voting policies. Below you will find our responses to the audit findings.

**Recommendation:** Public retirement systems consider improving proxy policies by including more specific guidance on how the system wants proxy votes used, similar to the MOSERS and PSRS/PEERS policies. In addition, systems should formalize policies and procedures to obtain proxy voting reports from applicable external investment managers and proxy managers and review such reports for compliance with applicable proxy voting policies.

**Response:** Public School Retirement System of the City of St. Louis (PSRSSTL) **partially agrees** with the findings.

Recommendation 1:

PSRSSTL agrees with the first recommendation that public retirement systems consider improving proxy policies by including more specific guidance on how the system wants proxy votes used and specifically provide that proxies should be voted in the monetary interests of retirees, similar to the MOSERS and PSRS/PEERS policies.

Recommendation 2:

PSRSSTL disagrees that all systems should obtain and review proxy voting reports for compliance with applicable proxy voting policies.

PSRSSTL finds that obtaining and reviewing proxy voting reports places an undue burden on systems with less infrastructure, staff, and financial resources.

PSRSSTL's Board of Trustees is primarily made up of current and retired teachers and school administrators. Additionally, PSRSSTL has only seven staff members. This differs from Boards of other systems, such as MOSERS, which includes highly sophisticated business individuals and has many staff. While well-educated, many of PSRSSTL's Trustees work tirelessly to run classrooms and have less investment acumen. As such, the Trustees and staff have neither the time nor sufficient knowledge base to obtain and review a plethora of proxy voting records and determine whether such votes were in the best monetary interest of the retirees.

To properly execute their fiduciary duties, the Trustees have made it a practice to hire specialized third-party managers who vote proxies. PSRSSTL conducts thorough reviews of its third-party managers to manage assets in a way that prioritizes the maximum possible returns.

PSRSSTL wishes to reaffirm its commitment to prioritizing the economic interest of its pensioners and does not take lightly its fiduciary obligations to them.

3641 Olive Street, Suite 300 | St. Louis, MO 63108-3601

Phone: (314) 534-7444

Fax: (314) 533-0531



Appendix J  
Missouri Retirement Systems' Proxy Voting Policies  
University of Missouri System Retirement Response



University of Missouri System

July 7, 2024

Honorable Scott Fitzpatrick  
Missouri State Auditor  
301 West High Street, Room 880  
P.O. Box 869  
Jefferson City, Missouri

We have reviewed the findings from your office's audit of the proxy voting policies. Below you will find our responses to the audit findings.

**Recommendation: Public retirement systems consider improving proxy policies by including more specific guidance on how the system wants proxy votes used, similar to the MOSERS and PSRS/PEERS policies. In addition, systems should formalize policies and procedures to obtain proxy voting reports from applicable external investment managers and proxy managers and review such reports for compliance with applicable proxy voting policies.**

The Curators of the University of Missouri ("Curators") generally agrees with the recommendation in that specific guidance and compliance monitoring are generally appropriate, but that the extent and/or complexity of policies and procedures should be sized according to the relative significance of the affected plan assets. At May 31, 2024, UM RET had one remaining account subject to the scope of this audit, representing just 4.2% of total plan assets; the audit report identifies no specific deficiencies or concerns with its proxy votes. As such, we continue to believe that our current proxy voting policy is in compliance.

However, to remove any doubt as to intent, the Curators have already clarified its proxy voting policy to better reflect actual practice, through the addition of the following language: *"Voting shares for the sole purpose of furthering noneconomic environmental, social, political, ideological, or other goals is prohibited."*

Respectfully,

Ryan D. Rapp  
Executive Vice President for Finance & Operations



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
July 2024

Report No. 2024-059

August 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Political Subdivision Filings

## July 2024

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended January 31, 2024 Reports Due July 31, 2024 .....	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in July 2024 .....	5
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due March 31, 2024 Filed in July 2024 .....	6
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due May 31, 2024 Filed in July 2024 .....	7
E	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2024 Filed in July 2024 .....	8



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions, other than cities, towns, and villages, required to file a financial report under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office shall notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 10 political subdivisions required to file a financial report by July 31, 2024, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in July 2024, after their filing deadline. The filing status for these 145 entities is presented in summary on page 3 and by individual entity in Appendixes B to E.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Political Subdivision Filings

## July 2024

### Executive Summary

---

#### **Executive Summary**

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

This report includes the filing status for the 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of January 31, 2024. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 7 filed an annual financial report timely.

This report also includes the filing status for 145 political subdivisions, other than cities, towns, and villages, that filed their financial report in July 2024, after their filing deadline.



Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due July 31, 2024

Fiscal Year Ended January 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	South St. Joseph Drainage & Levee District	Yes	June 27, 2024
Carroll	Carr Sal Levee District	Yes	January 30, 2024
	Eugene Township Drainage District	Yes	February 6, 2024
	Farmers Drainage & Levee District	Yes	February 6, 2024
	Wakenda Levee District	Yes	February 1, 2024
Cedar	Cedar County Memorial Hospital	No	
Jefferson	Valle Lake Sewer District	Yes	July 31, 2024
Mississippi	Consolidated DD 1 Mississippi County	No	
Scott	North Scott Ambulance District	Yes	June 28, 2024
St. Charles	Dardenne Creek Drainage District 3	No	
Total Filed		7	
Total Not Filed		3	

Acronyms:

DD                      Drainage District

Appendix B  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Filed in July 2024

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	212 South Grand CID	Yes	July 29, 2024
	212 South Grand TDD	Yes	July 29, 2024
Total Filed		2	

Acronyms:

CID            Community Improvement District  
TDD            Transportation Development District

Appendix C  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due March 31, 2024  
Filed in July 2024

Fiscal Year Ended September 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	PWSD 3 Clay County	Yes	July 29, 2024
Monroe	Monroe City Area FPD	Yes	July 11, 2024
St. Charles	HIE Richmond Center CID	Yes	July 23, 2024
Total Filed		3	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
HIE	Holiday Inn Express
PWSD	Public Water Supply District

Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due May 31, 2024  
 Filed in July 2024

Fiscal Year Ended November 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Laclede	Lebanon SRD 1 Laclede County	Yes	July 9, 2024
Total Filed		1	

Acronyms:

SRD                      Special Road District

Appendix E  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024  
Filed in July 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	PWSD 2 Andrew County	Yes	July 25, 2024
Atchison	Atchison County Library District	Yes	July 26, 2024
	Atchison-Holt Ambulance District	Yes	July 16, 2024
	Watson SRD Atchison County	Yes	July 11, 2024
	Westboro Volunteer FPD	Yes	July 28, 2024
Audrain	PWSD 2 Audrain County	Yes	July 25, 2024
Barry	Exeter SRD Barry County	Yes	July 29, 2024
	Liberty Common SRD 34 Barry County	Yes	July 25, 2024
	Monett SRD Barry County	Yes	July 29, 2024
	Southwest Rural Water Supply District 1	Yes	July 26, 2024
Bates	Bates County Health Center	Yes	July 2, 2024
	Bates County Memorial Hospital	Yes	July 8, 2024
	Cornland SRD Bates County	Yes	July 29, 2024
	PWSD 4 Bates County	Yes	July 30, 2024
	South Hudson SRD Bates County	Yes	July 9, 2024
Benton	Cole Camp & Rural FPD	Yes	July 1, 2024
	Warsaw FPD	Yes	July 29, 2024
Bollinger	Bollinger County Ambulance District	Yes	July 29, 2024
	Leopold Volunteer FPD	Yes	July 8, 2024
Buchanan	Lake Contrary FPD	Yes	July 26, 2024
	St. Joseph Airport Levee District	Yes	July 5, 2024
Butler	Consolidated DD 10 Butler County	Yes	July 25, 2024
	Naylor-Neelyville AD	Yes	July 3, 2024
	PWSD 2 Butler County	Yes	July 29, 2024
	PWSD 3 Butler County	Yes	July 16, 2024
Caldwell	Caldwell County Health Department	Yes	July 31, 2024
Camden	American Center CID	Yes	July 26, 2024
Carter	Carter County Health Center	Yes	July 9, 2024
Cass	Central Cass County FPD	Yes	July 16, 2024
	Dolan & West Dolan FPD	Yes	July 29, 2024
	Mount Pleasant FPD	Yes	July 8, 2024
	PWSD 4 Cass County	Yes	July 25, 2024
Cedar	Cedar County Ambulance District	Yes	July 13, 2024
Christian	Bluff Drive CID	Yes	July 15, 2024
Clark	Clark County Ambulance District	Yes	July 8, 2024
Clay	Historic Downtown Liberty CID	Yes	July 5, 2024
	PWSD 4 Clay County	Yes	July 16, 2024
Cooper	Windsor Place CID	Yes	July 16, 2024
Daviess	Daviess County SRD 1	Yes	July 22, 2024
	PWSD 1 Daviess County	Yes	July 3, 2024
Dunklin	PWSD 2 Dunklin County	Yes	July 29, 2024
	PWSD 3 Dunklin County	Yes	July 29, 2024
Franklin	Gerald-Rosebud FPD	Yes	July 10, 2024
Greene	Logan-Rogersville FPD	Yes	July 30, 2024
Grundy	Grundy County Rural FPD	Yes	July 3, 2024

Appendix E

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2024

Filed in July 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Henry	Osage SRD 1 Henry County	Yes	July 5, 2024
Holt	Corning SRD Holt County	Yes	July 26, 2024
Howard	Bonne Femme Levee District 1	Yes	July 25, 2024
	D&LD 2 Howard County	Yes	July 25, 2024
	Drainage District 1 Howard County	Yes	July 25, 2024
	Levee District 3 Howard County	Yes	July 25, 2024
	Levee District 4 Howard County	Yes	July 25, 2024
	Pomona FPD	Yes	July 1, 2024
Howell	Pumpkin Center FPD	Yes	July 16, 2024
	Willow Springs Library District	Yes	July 31, 2024
	Ozark Regional Library District	Yes	July 29, 2024
Iron	Pilot Knob FPD	Yes	July 29, 2024
	Jasper County Emergency Services	Yes	July 2, 2024
Jasper	PWSD 1 Jasper County	Yes	July 25, 2024
	Tri-Cities FPD	Yes	July 3, 2024
	Hematite FPD	Yes	July 26, 2024
Jefferson	PWSD 2 Jefferson County	Yes	July 30, 2024
	PWSD 6 Jefferson County	Yes	July 1, 2024
	PWSD 8 Jefferson County	Yes	July 10, 2024
	Western Missouri Medical Center	Yes	July 30, 2024
Johnson	PWSD 3 Laclede County	Yes	July 25, 2024
Laclede	Midway Benefit SRD Lawrence County	Yes	July 27, 2024
Lawrence	Monett SRD Lawrence County	Yes	July 29, 2024
	Western Lewis County FPD	Yes	July 1, 2024
Lewis	Clarence Cannon Memorial WSD	Yes	July 31, 2024
Lincoln	Elsberry SRD Lincoln County	Yes	July 25, 2024
	PWSD 3 Linn-Livingston County	Yes	July 17, 2024
Linn	PWSD 1 Macon County	Yes	July 25, 2024
Macon	Marion County NHD	Yes	July 25, 2024
	South River Drainage District	Yes	July 25, 2024
Mercer	PWSD 1 Mercer County	Yes	July 30, 2024
Miller	Heartland Regional Library District	Yes	July 25, 2024
Moniteau	Fortuna FPD	Yes	July 1, 2024
Monroe	Monroe County Ambulance District	Yes	July 12, 2024
Newton	Diamond SRD Newton County	Yes	July 8, 2024
	Fairview SRD Newton County	Yes	July 8, 2024
	Midway SRD Newton County	Yes	July 8, 2024
Osage	PWSD 4 Osage County	Yes	July 18, 2024
Pemiscot	Pemiscot County Health Center	Yes	July 29, 2024
Perry	Perry County Health Department	Yes	July 22, 2024
Pettis	Pettis County FPD 1	Yes	July 29, 2024
	Pettis County Health Center	Yes	July 1, 2024
	PWSD 1 Pettis-Johnson-Saline County	Yes	July 25, 2024
Pike	Eolia Community FPD	Yes	July 25, 2024
	Pike County Health Department	Yes	July 25, 2024

Appendix E  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024  
Filed in July 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Platte	Smithville Area FPD	Yes	July 25, 2024
	Tuileries Plaza TDD	Yes	July 30, 2024
Polk	Central Polk County FPD	Yes	July 2, 2024
	Polk County 911 Board	Yes	July 25, 2024
	Polk County Health Center	Yes	July 26, 2024
	Prairie Heights Area Common SwrD	Yes	July 15, 2024
	Bowman TDD	Yes	July 29, 2024
Pulaski	Crocker Rural FPD	Yes	July 21, 2024
	Farris Family TDD	Yes	July 2, 2024
	Pulaski County Sewer District	Yes	July 2, 2024
	Liberty Township FPD	Yes	July 24, 2024
Putnam	Randolph County Ambulance District	Yes	July 2, 2024
Randolph	Westran FPD	Yes	July 30, 2024
Ray	Consolidated PWSD 2 Ray County	Yes	July 2, 2024
Reynolds	Northern Reynolds County FPD	Yes	July 1, 2024
	Reynolds County Health Center	Yes	July 30, 2024
	Reynolds County Library District	Yes	July 25, 2024
Ripley	Purman SRD Ripley County	Yes	July 25, 2024
Saline	Cole Lake Drainage District 2	Yes	July 26, 2024
	PWSD 3 Saline County	Yes	July 5, 2024
	Saline County Health Department	Yes	July 31, 2024
	Sweet Springs Ambulance District	Yes	July 29, 2024
	Consolidated PWSD 1 Schuyler County	Yes	July 15, 2024
Schuyler	Scott County Health Department	Yes	July 30, 2024
Shannon	Shannon County Ambulance District	Yes	July 18, 2024
Shelby	Salt River Ambulance District	Yes	July 2, 2024
St. Charles	Augusta FPD	Yes	July 15, 2024
	Junction TDD	Yes	July 1, 2024
	Kingsmill TDD	Yes	July 29, 2024
	Lake St. Louis FPD	Yes	July 10, 2024
	Mark Twain Mall TDD	Yes	July 1, 2024
	New Melle FPD	Yes	July 2, 2024
	Wentzville Commons Connector TDD	Yes	July 16, 2024
	St. Clair County Health Center	Yes	July 26, 2024
	St. Francois County Health Center	Yes	July 30, 2024
	Chesterfield Blue Valley CID	Yes	July 1, 2024
St. Louis	Hanley Station TDD	Yes	July 29, 2024
	St. Louis Ice Center CID	Yes	July 1, 2024
	Town & Country Crossing TDD	Yes	July 29, 2024
	Upper West End Park CID	Yes	July 29, 2024
	Crowne Plaza TDD	Yes	July 17, 2024
St. Louis City	Euclid Buckingham TDD	Yes	July 1, 2024
Stoddard	Drainage District 28 Stoddard County	Yes	July 1, 2024
	Stoddard County Public Health Center	Yes	July 17, 2024
Stone	Stone County Library District	Yes	July 25, 2024

Appendix E  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024  
Filed in July 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Taney	Fall Creek Valley CID	Yes	July 2, 2024
Washington	Richwoods FPD	Yes	July 2, 2024
Wayne	Clearwater FPD	Yes	July 28, 2024
Webster	Southern Webster County FPD	Yes	July 9, 2024
Total Filed		139	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
D&LD	Drainage and Levee District
DD	Drainage District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District
WSD	Watershed Subdistrict





# Scott Fitzpatrick

---

## Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
July 2024

Report No. 2024-058

August 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Municipal Court and Revenue Filings

## July 2024

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

<u>Appendix</u>	
A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended January 31, 2024 Reports Due July 31, 2024 .....5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in July 2024 .....6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2024 Filed in July 2024 .....7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2024 Filed in July 2024 .....8



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by July 31, 2024, under Section 105.145, RSMo, and 15 CSR 40-3.030 and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) shall notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO shall notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Due to different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 1 city is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in July 2024, after their filing deadline. The filing status for these 57 cities, 1 town, and 10 villages is presented in summary on page 4 and by individual entity in Appendixes B to D.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Municipal Court and Revenue Filings

July 2024

## Executive Summary

---

### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedure to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. Rule 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires the SAO to notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359, RSMo, and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and a mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 1 city with a fiscal year end of January 31, 2024, whose financial report was due by July 31, 2024. The municipality filed the financial report timely. The municipality was not required to file an addendum or certification.



Monthly Report on Municipal Court and Revenue Filings  
July 2024  
Executive Summary

---

This report includes the filing status for 57 cities, 1 town, and 10 villages that filed at least one of the items (financial report, addendum, or certification) in July 2024, after their filing deadline. Of these municipalities, 54 filed an annual financial report, 19 filed an addendum, and 15 filed a certification.

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due July 31, 2024

Fiscal Year Ended January 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cole	City of St. Martins	Yes	July 30, 2024	N/A	N/A
Total Filed		1		0	0
Total Not Filed		0		0	0
Total N/A		0		1	1

N/A    Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Filed in July 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clinton	City of Plattsburg	***	May 13, 2024	Yes	Yes
Maries	City of Vienna	Yes	July 11, 2024	No	N/A
Wayne	City of Piedmont	**	November 15, 2023	Yes	Yes
Total Filed		1		2	2

\*\* Filed by December 31, 2023.

\*\*\* Filed after December 31, 2023, but before July 2024.

N/A Entities without a municipal judge are not required to file a certification.

Appendix C  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due March 31, 2024  
 Filed in July 2024

Fiscal Year Ended September 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jackson	City of Buckner	**	March 14, 2024	**	Yes
Total Filed		0		0	1

\*\*      Filed by March 31, 2024.



Appendix D  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2024  
Filed in July 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	Village of Rea	Yes	July 26, 2024	N/A	N/A
Atchison	City of Fairfax	Yes	July 1, 2024	No	N/A
Bates	City of Rich Hill	Yes	July 31, 2024	No	N/A
	City of Rockville	Yes	July 1, 2024	N/A	N/A
Benton	City of Warsaw	**	June 28, 2024	Yes	N/A
Butler	City of Poplar Bluff	Yes	July 18, 2024	No	**
Caldwell	City of Polo	Yes	July 12, 2024	No	N/A
Camden	City of Osage Beach	Yes	July 2, 2024	Yes	Yes
Carroll	Town of Carrollton	Yes	July 10, 2024	**	N/A
Chariton	City of Mendon	Yes	July 1, 2024	N/A	N/A
	City of Sumner	Yes	July 25, 2024	N/A	N/A
Christian	City of Nixa	**	May 23, 2024	Yes	N/A
	City of Ozark	Yes	July 15, 2024	No	N/A
Clay	City of Glenaire	Yes	July 19, 2024	No	N/A
Crawford	Village of West Sullivan	Yes	July 20, 2024	N/A	N/A
DeKalb	City of Stewartsville	**	June 20, 2024	Yes	N/A
Franklin	City of Gerald	Yes	July 22, 2024	Yes	N/A
	Village of Miramiguoa Park	Yes	July 20, 2024	No	N/A
Greene	City of Republic	Yes	July 2, 2024	**	Yes
	City of Willard	Yes	July 29, 2024	Yes	Yes
Harrison	City of Bethany	**	June 27, 2024	Yes	N/A
Jackson	City of Lake Lotawana	Yes	July 16, 2024	No	N/A
Jasper	City of Sarcouxie	Yes	July 14, 2024	Yes	N/A
Jefferson	City of Kimmswick	Yes	July 31, 2024	N/A	N/A
Lawrence	City of Aurora	Yes	July 25, 2024	**	**
	Village of Hoberg	Yes	July 22, 2024	N/A	N/A
Lincoln	City of Elsberry	Yes	July 31, 2024	No	No
Linn	City of Bucklin	Yes	July 16, 2024	No	N/A
McDonald	City of Southwest City	Yes	July 26, 2024	No	**
Mississippi	City of Anniston	Yes	July 22, 2024	N/A	N/A
New Madrid	City of Matthews	Yes	July 1, 2024	**	No
Nodaway	Village of Guilford	Yes	July 2, 2024	No	N/A
Platte	City of Camden Point	Yes	July 8, 2024	No	N/A
	City of Parkville	Yes	July 9, 2024	No	N/A
Polk	City of Humansville	Yes	July 29, 2024	No	N/A
Pulaski	City of St. Robert	Yes	July 5, 2024	Yes	Yes
Randolph	Village of Cairo	Yes	July 19, 2024	N/A	N/A
Saline	City of Blackburn	Yes	July 30, 2024	No	N/A
	City of Emma	Yes	July 19, 2024	No	N/A
	City of Miami	Yes	July 29, 2024	N/A	N/A
	City of Lancaster	Yes	July 5, 2024	Yes	N/A
Schuyler	City of Queen City	Yes	July 5, 2024	Yes	N/A
	Village of Glenwood	Yes	July 8, 2024	N/A	N/A
Shannon	City of Birch Tree	Yes	July 1, 2024	**	N/A
St. Charles	City of St. Charles	Yes	July 26, 2024	No	No

Appendix D  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2024  
Filed in July 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
St. Charles	City of St. Paul	Yes	July 15, 2024	N/A	N/A
	City of West Alton	Yes	July 9, 2024	N/A	N/A
St. Louis	City of Ballwin	**	May 22, 2024	Yes	Yes
	City of Breckenridge Hills	**	June 14, 2024	**	Yes
	City of Crystal Lake Park	Yes	July 29, 2024	No	No
	City of Ellisville	Yes	July 2, 2024	Yes	**
	City of Maryland Heights	**	June 21, 2024	Yes	Yes
	City of Moline Acres	Yes	July 12, 2024	Yes	Yes
	City of Northwoods	No		No	Yes
	City of Shrewsbury	No		No	Yes
	City of St. Ann	**	June 30, 2024	**	Yes
	City of Town and Country	**	June 27, 2024	Yes	Yes
	Village of Marlborough	Yes	July 29, 2024	No	No
	City of Galena	Yes	July 26, 2024	Yes	No
Stone	City of Reeds Spring	Yes	July 26, 2024	No	**
	City of Merriam Woods	Yes	July 1, 2024	No	N/A
Taney	City of Nevada	Yes	July 1, 2024	No	N/A
Vernon	Village of Pendleton	Yes	July 26, 2024	N/A	N/A
Warren	Village of Mineral Point	Yes	July 26, 2024	N/A	N/A
Washington					
Total Filed		53		17	12

\*\* Filed by June 30, 2024.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



# Scott Fitzpatrick

---

## Missouri State Auditor

Pershall Road  
Transportation Development District

Report No. 2024-057

August 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Pershall Road Transportation Development District

### Background

The Pershall Road Transportation Development District (TDD) was formed in July 2003 for the purpose of improving Pershall Road including a new shoulder and widening of the road, improvements to a secondary access road, improvements related to vehicular access and traffic flow, and the accompanying grading, drainage, pavement, curb, gutter, sidewalk, storm water facilities, structures, signing, striping, lighting, traffic signals, landscaping, and other related infrastructure. The project was completed in July 2004, and the City of Ferguson and the Missouri Highways and Transportation Commission (MHTC) subsequently accepted ownership of the project. Project costs for the Pershall Road TDD totaled \$615,611.

The project was funded by a 1 cent (1 percent) sales tax on all taxable transactions within the boundaries of the district. The sales tax was effective January 2004.

In January 2005, the Pershall Road TDD financed the project through a revenue note for \$615,611, the total project cost. The note was issued to the district by Cracker Barrel Old Country Store, Inc., the district's property owner. In March 2023, Cracker Barrel Old Country Store, Inc. went out of business, leaving no remaining businesses within the district's boundary to generate sales tax. In November 2023, Cracker Barrel Old Country Store, Inc. canceled its note for the district. Prior to the note's cancellation, the district paid occasional interest, but zero principal. The Board repealed the district's sales tax on January 2024, effective after March 2024.

Based on the audit, the cash balance of the Pershall Road TDD as of December 31, 2023, was \$36,216. According to the district's administrator, after additional costs were paid out in 2024, the district's cash balance was \$11,159 as of July 31, 2024, and the district expects to incur costs related to the dissolution of the district of \$11,059 of legal fees and \$100 of banking fees. Any fees that are incurred above the remaining cash amount will be covered by the property owner directly. If the district has any cash remaining after satisfying its liabilities, it will distribute the excess cash between the City of Ferguson and the MHTC, as appropriate.

### Financial Status

The audit of the Pershall Road Transportation Development District indicates the financial condition of the district is such that it may be abolished.

Because of the nature of this audit, no rating is provided.

---

# Pershall Road Transportation Development District

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	Financial Status .....3
---	-------------------------



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

John Hampton, Chairman  
and  
Board of Directors  
Pershall Road Transportation Development District  
Ferguson, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On January 18, 2024, the Board of Directors of the Pershall Road Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution.

The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2023. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing minutes of meetings, financial records, and other pertinent documents; and interviewing various personnel of the district, as well as certain external parties. We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit determined the Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the Pershall Road Transportation Development District.

Scott Fitzpatrick  
State Auditor

---

# Pershall Road Transportation Development District

## Management Advisory Report

### State Auditor's Findings

---

#### **Financial Status**

Our audit of the Pershall Road Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished.

The Pershall Road TDD is located in St. Louis County, in the City of Ferguson. The district was organized in July 2003 by petition of the property owner/developer within the proposed TDD. The district consists of 1 property owner. There are 5 members of the Board of Directors: 3 representatives of the city and 2 vacancies formerly filled by the property owner. The district has a fiscal year end of December 31.

The Pershall Road TDD was formed for the purpose of improving Pershall Road including a new shoulder and widening of the road, improvements to a secondary access road, improvements related to vehicular access and traffic flow, and the accompanying grading, drainage, pavement, curb, gutter, sidewalk, storm water facilities, structures, signing, striping, lighting, traffic signals, landscaping, and other related infrastructure. The City of Ferguson is the public entity with jurisdiction over the local portion of the project and serves as the Local Transportation Authority. The Missouri Highways and Transportation Commission (MHTC) serves as the entity with jurisdiction over the state portion of the project. The project was completed in July 2004, and the City of Ferguson and MHTC subsequently accepted ownership of the project. Project costs for the Pershall Road TDD totaled \$615,611.

In January 2004 the Board of Directors passed a resolution formally approving the submission of the proposed sales tax rate to the qualified voters of the district and establishing a sales tax rate of 1 cent (1 percent) on all taxable transactions within the boundaries of the district. The sales tax was effective January 2004.

In January 2005, the Pershall Road TDD financed the project through a revenue note for \$615,611, the total project cost. The note was issued to the district by Cracker Barrel Old Country Store, Inc., the district's property owner. In March 2023, Cracker Barrel Old Country Store, Inc. went out of business, leaving no remaining businesses within the district's boundary to generate sales tax. In November 2023, Cracker Barrel Old Country Store, Inc. canceled its note for the district. Prior to the note's cancellation, the district paid occasional interest, but zero principal. The Board repealed the district's sales tax on January 2024, effective after March 2024. See the table below for district financial activity for the year ended December 31, 2023.

In January 2024, the Pershall Road TDD Board of Directors formalized its intent to dissolve the district, advised the State Auditor's Office (SAO) of this resolution, and requested the SAO proceed with all necessary actions as required pursuant to Section 238.275, RSMo. That statute requires the State Auditor to audit the district to determine its financial status, and determine whether it may be abolished pursuant to law. It also states the board shall not



Pershall Road Transportation Development District  
Management Advisory Report - State Auditor's Findings

propose the question to abolish the district while there are outstanding claims or causes of action pending against it; if its liabilities exceed its assets; or while the district is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following table presents the financial activity and cash balances the year ended December 31, 2023.

	Year Ended December 31, 2023
RECEIPTS	
Sales Tax	\$ 11,182
Interest Income	1,975
Total Receipts	13,157
DISBURSEMENTS	
Legal Fees	2,955
Bank Fees	185
Trustee Fees	2,350
Administrative	9,245
Debt Service - Interest	2,130
Total Disbursements	16,865
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,708)
BEGINNING CASH	39,924
ENDING CASH	\$ 36,216

Source: Compiled by the SAO using the district's bank statements and unaudited financial statement.

Based on our audit, the cash balance of the Pershall Road TDD as of December 31, 2023, was \$36,216. According to the district's administrator, after additional costs were paid out in 2024, the district's cash balance was \$11,159 as of July 31, 2024, and the district expects to incur costs related to the dissolution of the district of \$11,059 in legal fees and \$100 in banking fees. Any fees that are incurred above the remaining cash amount will be covered by the property owner directly. If the district has any cash remaining after satisfying its liabilities, it will distribute the excess cash between the City of Ferguson and the MHTC, as appropriate.

Based on our audit, the Board of Directors may proceed with the abolishment of the district in accordance with Section 238.275, RSMo.





# Scott Fitzpatrick

---

## Missouri State Auditor

### Neosho Transportation Development District

Report No. 2024-056

August 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Neosho Transportation Development District

### Background

The Neosho Transportation Development District (TDD) was formed in February 2011 for the purpose of improving Highway 60 and Adams Drive in the City of Neosho and Newton County. These projects generally included traffic signals, curb, gutter, storm sewer, storm drainage, a roundabout, and various improvements. The first, second, and third project phases were completed in 2016, 2017, and 2022, respectively. In addition, the Neosho TDD made repairs to Adams Drive, which were completed in May 2024. Upon dissolution of the district, the City of Neosho will continue ongoing maintenance, receive the allocation of excess revenues, and accept ownership of the project. The Neosho TDD's total portion of the project costs was \$4,940,920.

The project was funded by a 1/2-cent (0.5 percent) sales tax on all taxable transactions within the boundaries of the district. The sales tax was effective April 2011.

In October 2014, the Board of Directors entered into an agreement with Arvest Bank to issue revenue notes to pay for the project costs as well as other costs related to the redevelopment project. The Neosho TDD satisfied this debt in November 2023. The Board of Directors approved rescinding the sales tax and notifying the Department of Revenue to stop collecting the district's sales tax on February 20, 2024. The sales tax officially expired on March 31, 2024.

Based on the audit, the cash balance of the Neosho TDD as of April 30, 2024, was \$478,364. According to the district's Executive Director, as of February 19, 2024, the district is expected to incur approximately \$152,500 in fees to dissolve the district. After the district's final costs and professional fees are paid, the TDD will distribute the surplus funds to the City of Neosho in accordance with the cooperative agreement dated March 29, 2012, and state law.

### Financial Status

The audit of the Neosho Transportation Development District indicates the financial condition of the district is such that it may be abolished.

Because of the nature of this audit, no rating is provided.

---

# Neosho Transportation Development District

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	Financial Status .....3
---	-------------------------



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Steve Roark, Chairman and Director  
and  
Board of Directors  
Neosho Transportation Development District  
Neosho, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On October 19, 2023, the Board of Directors of the Neosho Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution.

The district engaged Hardy, Wrestler & Associates, Certified Public Accountants (CPAs), to audit the district's financial statements for the year ended December 31, 2023. To minimize duplication of effort, we reviewed the CPA firm's audit report. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2023. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing minutes of meetings, financial records, and other pertinent documents; and interviewing various personnel of the district, as well as certain external parties. We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit determined the Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the Neosho Transportation Development District.

Scott Fitzpatrick  
State Auditor

---

# Neosho Transportation Development District Management Advisory Report - State Auditor's Findings

---

## **Financial Status**

Our audit of the Neosho Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished.

The Neosho TDD is located in Newton County, in the City of Neosho. The district was organized in February 2011 by petition of the property owners/developers within the proposed TDD. The district consisted of 41 property owners at the time of formation. The members of the Board of Directors consist of 6 representatives appointed by the property owners. The district has a fiscal year end of December 31.

The Neosho TDD was established for the purpose of improving Highway 60 and Adams Drive in the City of Neosho and Newton County. These projects generally included traffic signals, curb, gutter, storm sewer, storm drainage, a roundabout, and various improvements. The Missouri Highways and Transportation Commission (MHTC) serves as the transportation authority with jurisdiction over the portion of the project intended to be merged into the state highways and transportation system. The City of Neosho serves as a local transportation authority with jurisdiction over the local portion of the project. The first, second, and third project phases were completed in 2016, 2017, and 2022, respectively. In addition, the Neosho TDD made repairs to Adams Drive, which were completed in May 2024. Upon dissolution of the district, the City of Neosho will continue ongoing maintenance, receive the allocation of excess revenues, and accept ownership of the project. The Neosho TDD's total portion of the project costs was \$4,940,920.

In February 2011, the qualified voters of the district approved a 1/2-cent (0.5 percent) sales tax on all taxable transactions within the boundaries of the district. The Board of Directors subsequently passed a resolution formally establishing the sales tax rate to be effective April 2011 for 20 years unless terminated sooner.

In October 2014, the Board of Directors entered into an agreement with Arvest Bank to issue revenue notes to pay for the project costs as well as other costs related to the redevelopment project. The Neosho TDD satisfied this debt in November 2023.

The Board of Directors approved rescinding the sales tax and notifying the Department of Revenue to stop collecting the district's sales tax on February 20, 2024. The sales tax officially expired on March 31, 2024.

In October 2023, the Neosho TDD Board of Directors formalized its intent to dissolve the district. The District subsequently advised the State Auditor's Office (SAO) of this resolution and requested the SAO proceed with all necessary actions as required pursuant to Section 238.275, RSMo. That statute requires the State Auditor to audit the district to determine its financial status, and determine whether it may be abolished pursuant to law. It also



Neosho Transportation Development District  
Management Advisory Report - State Auditor's Findings

states the board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against it; if its liabilities exceed its assets; or while the district is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following table presents the financial activity and cash balances for the year ended December 31, 2023.

	Year Ended December 31, 2023
RECEIPTS	
Sales Tax\$	\$ 849,793
Interest	19,004
Total Receipts	868,797
DISBURSEMENTS	
Administrative	253
Legal Fees	17,396
Insurance	1,626
Infrastructure Maintenance	28,992
Capital Outlay	23,833
Debt Service	622,502
Bank Fees	1,909
Contract Services	9,427
Total Disbursements	705,938
RECEIPTS OVER (UNDER) DISBURSEMENTS	162,859
BEGINNING CASH	120,929
ENDING CASH	\$ 283,788

Source: Compiled by the SAO using the district's audited financial statements.

Based on our audit, the cash balance of the Neosho TDD as of April 30, 2024, was \$478,364. According to the district's Executive Director, as of February 19, 2024, the district is expected to incur approximately \$152,500 in fees to dissolve the district. There are no pending, threatened, or unasserted claims or assessments against the district according to district legal counsel. District officials confirmed the district is not insolvent, in receivership, or under the jurisdiction of a bankruptcy court. Based on these representations, district assets are sufficient to pay any remaining costs and obligations. After the district's final costs and professional fees are paid, the TDD will distribute the surplus funds to the City of Neosho in accordance with the cooperative agreement dated March 29, 2012, and Section 238.275.5(1), RSMo.

Based on our audit, the Board of Directors may proceed with the abolishment of the district in accordance with Section 238.275, RSMo.



# Scott Fitzpatrick

---

## Missouri State Auditor

Hawthorne Development  
Transportation Development District

Report No. 2024-055

August 2024

[auditor.mo.gov](https://auditor.mo.gov)



# CITIZENS SUMMARY

## Findings in the audit of the Hawthorne Development Transportation Development District

### Background

The Hawthorne Development Transportation Development District (TDD) was formed in November 2005 for the purpose of making improvements to Hawthorne Boulevard, Highway 13, Simpson Street, Cooper Boulevard, Basswood Street, Northern Hill Drive, and Thompson Street. Phase 1 included improving and relocating intersections, upgrading traffic signals, and adding additional turn lanes. Phase 2 included construction of a roundabout, installing a permanent ground mounted traffic signal, and ingress and egress improvements. Phase 3 included construction of an extension of Cooper Boulevard. The first, second, and third project phases were completed in 2011, 2019, and February 2024, respectively, and the City of Warrensburg and the Missouri Highways and Transportation Commission (MHTC) subsequently accepted ownership of the project. Project costs for the Hawthorne Development TDD totaled \$5,700,000.

The project was funded by a 1/2-cent (0.5 percent) sales tax on all taxable transactions within the boundaries of the district. The sales tax was effective January 2006.

In April 2006, the Board of Directors entered into an agreement with Commerce Bank to issue revenue bonds up to \$4,265,000 for phase one of the project. In April 2017, the Board of Directors entered into an agreement with Commerce Bank to issue revenue bonds up to \$2,530,000 for phase two. This agreement included the redemption of the Series 2006 bonds with the Series 2017 bond issuance. The Hawthorne Development TDD satisfied the debt in October 2022. In January 2023, the Board of Directors entered into an amended cooperative agreement with the City of Warrensburg. Pursuant to the agreement, the Hawthorne Development TDD reimbursed the City of Warrensburg \$1,052,556 in April 2024 for phase three project costs incurred. The Board of Directors approved rescinding the sales tax and notifying the Department of Revenue to stop collecting the district's sales tax on December 29, 2023. The sales tax officially expired on March 31, 2024.

Based on the audit, the cash balance of the Hawthorne Development TDD as of April 30, 2024, was \$542,470. According to district legal counsel, as of April 4, 2024, the district is expected to incur approximately \$75,000 in fees to dissolve the district. After the district's final costs and professional fees are paid, the remaining balance will be distributed to the City of Warrensburg in accordance with the amended cooperative agreement dated January 9, 2023, and state law.

### Financial Status

The audit of the Hawthorne Development Transportation Development District indicates the financial condition of the district is such that it may be abolished.

Because of the nature of this audit, no rating is provided.



---

# Hawthorne Development Transportation Development District

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	Financial Status .....3
---	-------------------------



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Courtney Christensen, Chairperson  
and  
Board of Directors  
Hawthorne Development Transportation Development District  
Warrensburg, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On December 18, 2023, the Board of Directors of the Hawthorne Development Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution.

The district engaged Hood and Associates CPAs, PC, to audit the district's financial statements for the year ended December 31, 2022. To minimize duplication of effort, we reviewed the CPA firm's audit report for the year ended December 31, 2022, since the year ended December 31, 2023, financial statements will not be audited. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2023. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing minutes of meetings, financial records and other pertinent documents; and interviewing various personnel of the district, as well as certain external parties. We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit determined the Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the Hawthorne Development Transportation Development District.

Scott Fitzpatrick  
State Auditor

---

# Hawthorne Development Transportation Development District Management Advisory Report - State Auditor's Findings

---

## **Financial Status**

Our audit of the Hawthorne Development Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished.

The Hawthorne Development TDD is located in Johnson County, in the City of Warrensburg. The district was organized in November 2005 by petition of the property owners/developers within the proposed TDD. The district consisted of 7 property owners at inception. The members of the Board of Directors consist of 3 City of Warrensburg employees and 2 representatives of the property owner/developer. The district has a fiscal year end of December 31.

The Hawthorne Development TDD was established for the purpose of making improvements to Hawthorne Boulevard, Highway 13, Simpson Street, Cooper Boulevard, Basswood Street, Northern Hill Drive, and Thompson Street. Phase 1 included improving and relocating intersections, upgrading traffic signals, and adding additional turn lanes. Phase 2 included construction of a roundabout, installing a permanent ground mounted traffic signal, and ingress and egress improvements. Phase 3 included construction of an extension of Cooper Boulevard. These projects reside within the City of Warrensburg and were completed for a total cost of \$5,700,000. The City of Warrensburg serves as the Local Transportation Authority with approval over the local portion of the project. The Missouri Highways and Transportation Commission (MHTC) serves as the entity with jurisdiction over the state portion of the project. The first, second, and third project phases were completed in 2011, 2019, and February 2024, respectively, and the City of Warrensburg and MHTC subsequently accepted ownership of the project.

In December 2005, the qualified voters of the district approved a 1/2-cent (0.5 percent) sales tax on all taxable transactions within the boundaries of the district. Additionally, the Board of Directors subsequently passed a resolution formally establishing the sales tax rate to be effective January 2006.

In April 2006, the Board of Directors entered into an agreement with Commerce Bank to issue revenue bonds up to \$4,265,000 for phase one of the project. In April 2017, the Board of Directors entered into an agreement with Commerce Bank to issue revenue bonds up to \$2,530,000 for phase two. This agreement included the redemption of the Series 2006 bonds with the Series 2017 bond issuance. The Hawthorne Development TDD satisfied the debt in October 2022. In January 2023, the Board of Directors entered into an amended cooperative agreement with the City of Warrensburg. Pursuant to the agreement, the Hawthorne Development TDD reimbursed the City of Warrensburg \$1,052,556 in April 2024 for phase three project costs incurred. The Board of Directors approved rescinding the sales tax and notifying the Department of Revenue to stop collecting the district's sales tax on December 29, 2023. The sales tax officially expired on March 31, 2024.



## Hawthorne Development Transportation Development District Management Advisory Report - State Auditor's Findings

In December 2023, the Hawthorne Development TDD Board of Directors formalized its intent to dissolve the district. The district subsequently advised the State Auditor's Office (SAO) in April 2024 of this resolution and requested the SAO proceed with all necessary actions as required pursuant to Section 238.275, RSMo. That statute requires the State Auditor to audit the district to determine its financial status, and determine whether it may be abolished pursuant to law. It also states the Board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against it; if its liabilities exceed its assets; or while the district is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following presents the financial activity and cash balances for the year ended December 31, 2023.

	Year Ended December 31, 2023
RECEIPTS	
Sales Tax	\$ 742,218
Interest Income	37,817
Total Receipts	<u>780,035</u>
DISBURSEMENTS	
Administrative fees	33,876
Total Disbursements	<u>33,876</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	746,159
BEGINNING CASH	581,145
ENDING CASH	<u>\$ 1,327,304</u>

Source: Compiled by the SAO using the district's unaudited financial statements.

During 2024 the district continued to collect sales tax through March, and expended over \$1 million in project costs in April. Based on our audit, the cash balance of the Hawthorne Development TDD as of April 30, 2024, was \$542,470. According to district legal counsel, as of April 4, 2024, the district is expected to incur approximately \$75,000 in fees to dissolve the district. There are no pending, threatened, or unasserted claims or assessments against the district according to district legal counsel. District officials confirmed the district is not insolvent, in receivership, or under the jurisdiction of a bankruptcy court. Based on these representations, district assets are sufficient to pay any remaining costs and obligations. After the district's final costs and professional fees are paid, the remaining balance will be distributed to the City of Warrensburg in accordance with the amended cooperative agreement dated January 9, 2023, and Section 238.275.5(1), RSMo.

Based on our audit, the Board of Directors may proceed with the abolishment of the district in accordance with Section 238.275, RSMo.



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
June 2024

Report No. 2024-054

August 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Political Subdivision Filings

## June 2024

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended December 31, 2023 Reports Due June 30, 2024.....	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due October 31, 2023 Filed in June 2024 .....	36
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in June 2024 .....	37
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due February 29, 2024 Filed in June 2024 .....	38
E	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due March 31, 2024 Filed in June 2024 .....	39
F	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due April 30, 2024 Filed in June 2024 .....	40



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions, other than cities, towns, and villages, required to file a financial report under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office shall notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 1,529 political subdivisions required to file a financial report by June 30, 2024, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in June 2024, after their filing deadline. The filing status for these 10 entities is presented in summary on page 3 and by individual entity in Appendixes B to F.

A handwritten signature in black ink that reads "S. Fitzpatrick". The signature is stylized, with the first name "S." and the last name "Fitzpatrick" written in a cursive-like script.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Political Subdivision Filings

June 2024

## Executive Summary

---

### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

This report includes the filing status for the 1,529 political subdivisions, other than cities, towns, and villages, with a fiscal year end of December 31, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 1,529 political subdivisions, 1,152 filed an annual financial report timely.

This report also includes the filing status for 10 political subdivisions, other than cities, towns, and villages, that filed their financial report in June 2024, after their filing deadline.



Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Adair	Adair County Health Department	Yes	January 19, 2024
	Adair County Library District	Yes	June 26, 2024
	Baltimore Commons CID	Yes	June 27, 2024
	Chariton River Drainage District	No	
	Franklin Street CID	Yes	June 27, 2024
	North Baltimore Street CID	Yes	June 27, 2024
	South 63 Corridor CID	Yes	June 27, 2024
Andrew	Andrew County Ambulance District	No	
	Andrew County Health Department	Yes	January 12, 2024
	Bolckow FPD	No	
	Cosby-Helena FPD	Yes	June 16, 2024
	Fillmore FPD	Yes	April 13, 2024
	Levee District 5 Andrew-Holt-Nodaway County	No	
	PWSD 1 Andrew County	Yes	February 26, 2024
	PWSD 2 Andrew County	No	
	Rosendale FPD	No	
	Savannah FPD	Yes	May 30, 2024
	Village of Country Club FPD	Yes	May 14, 2024
Atchison	Atchison County Health Department	Yes	February 27, 2024
	Atchison County Library District	No	
	Atchison-Holt County Ambulance District	No	
	Fairfax Volunteer FPD	Yes	February 19, 2024
	Langdon SRD Atchison County	No	
	Levee District 1 Atchison-Holt County	Yes	January 25, 2024
	North Nishnabotna Drainage District	Yes	January 30, 2024
	Phelps City Dyke Drainage District	Yes	January 30, 2024
	Phelps City SRD Atchison County	Yes	January 5, 2024
	PWSD 1 Atchison County	Yes	June 24, 2024
	Tarkio FPD	Yes	April 19, 2024
	Tarkio SRD Atchison County	Yes	June 17, 2024
	Watson SRD Atchison County	No	
	West Atchison FPD	Yes	June 20, 2024
	Westboro Volunteer FPD	No	
Audrain	Audrain Ambulance District	Yes	June 26, 2024
	Audrain County 911 Board	No	
	Audrain County Health Department	No	
	Laddonia & Rural FPD	Yes	May 17, 2024
	Laddonia Farber SRD Audrain County	Yes	April 25, 2024
	Little Dixie FPD	Yes	May 1, 2024
	Martinsburg Area FPD	No	
	Mexico SRD 13 Audrain County	Yes	June 27, 2024
	Mexico-Audrain County PLD	Yes	April 4, 2024
	PWSD 1 Audrain County	No	
	PWSD 2 Audrain County	No	
	Saling SRD 2 Audrain County	Yes	March 11, 2024
	Tri County NHD	No	
	Vandalia SRD Audrain County	Yes	February 10, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Barry	Ash SRD Barry County	Yes	January 8, 2024
	Barry County Health Department	Yes	March 11, 2024
	Barry-Lawrence Ambulance District	Yes	May 15, 2024
	Butterfield FPD	No	
	Butterfield SRD Barry County	Yes	January 5, 2024
	Capps Creek SRD Barry County	Yes	February 26, 2024
	Cassville FPD	Yes	March 5, 2024
	Central Crossing FPD	Yes	June 10, 2024
	Corsicana SRD Barry County	Yes	February 26, 2024
	Crane Creek SRD Barry County	Yes	June 4, 2024
	Eagle Rock-Golden-Mano FPD	Yes	April 2, 2024
	Exeter FPD	Yes	March 22, 2024
	Exeter SRD Barry County	No	
	Flat Creek SRD Barry County	Yes	January 22, 2024
	Greasy Creek SRD 35 Barry County	Yes	March 21, 2024
	Jenkins Rural FPD	Yes	May 14, 2024
	Jenkins SRD 20 Barry County	Yes	April 23, 2024
	Kings Prairie SRD Barry County	Yes	June 28, 2024
	Liberty Common SRD 34 Barry County	No	
	McDonald SRD 19 Barry County	No	
	Mineral Springs SRD 10 Barry County	Yes	April 23, 2024
	Monett Rural FPD	Yes	June 26, 2024
	Monett SRD Barry County	No	
	Mountain SRD 22 Barry County	No	
	Pioneer SRD 31 Barry County	Yes	January 16, 2024
	Pleasant Ridge SRD 25 Barry County	Yes	June 11, 2024
	Purdy FPD	Yes	June 7, 2024
	Purdy SRD 28 Barry County	Yes	March 8, 2024
	Roaring River SRD 2 Barry County	Yes	February 3, 2024
	Seligman FPD	No	
	Shell Knob SRD 9 Barry County	Yes	April 6, 2024
	South Barry Ambulance District	Yes	January 20, 2024
	South Barry County Memorial Hospital	Yes	February 15, 2024
	Southwest Rural Water Supply District 1	No	
	Sugar Creek SRD 3 Barry County	No	
	Viola SRD 21 Barry County	Yes	April 23, 2024
	Washburn FPD	Yes	January 29, 2024
	Washburn SRD 4 Barry County	No	
	Wheaton FPD	Yes	May 11, 2024
	Wheaton SRD 29 Barry County	Yes	February 16, 2024
	White River SRD 7 Barry County	Yes	April 23, 2024
Barton	Barton County Ambulance District	No	
	Barton County Health Department	Yes	January 24, 2024
	Barton County Library District	Yes	March 22, 2024
	Barton County Memorial Hospital	Yes	June 26, 2024
	Consolidated PWSD 1	Yes	June 30, 2024
	Liberal FPD	Yes	January 25, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Bates	Bates County Health Center	No	
	Bates County Memorial Hospital	No	
	Cornland SRD Bates County	No	
	PWSD 1 Bates County	Yes	May 6, 2024
	PWSD 2 Bates County	Yes	June 20, 2024
	PWSD 3 Bates County	Yes	January 15, 2024
	PWSD 4 Bates County	No	
	PWSD 6 Bates County	Yes	June 17, 2024
	Rich Hill Public Library District	Yes	January 17, 2024
	South Hudson SRD Bates County	No	
Benton	Benton County Health Department	Yes	January 23, 2024
	Brandon SRD Benton County	Yes	June 29, 2024
	Cole Camp & Rural FPD	No	
	Cole Camp Ambulance District	Yes	June 26, 2024
	Cole Camp SRD Benton County	Yes	May 31, 2024
	Deer Creek FPD	Yes	February 11, 2024
	Lakeview Heights FPD	Yes	June 26, 2024
	Lincoln Community FPD	Yes	January 26, 2024
	Osage Valley FPD	Yes	June 26, 2024
	Sewer District 1 Benton County	No	
	U.S. Hwy 65 & Truman Dam Access TDD	Yes	June 26, 2024
	Warsaw FPD	No	
	Warsaw-Lincoln Ambulance District	Yes	June 26, 2024
	Bollinger County Ambulance District	No	
Bollinger	Bollinger County Health Center	Yes	May 24, 2024
	Bollinger County Library District	Yes	March 26, 2024
	Leopold Volunteer FPD	No	
	North County FPD	No	
	Sedgewickville FPD	Yes	May 29, 2024
	Woodland FPD	No	
	Zalma FPD	Yes	June 2, 2024
	Blue Ridge Town Centre TDD	Yes	February 19, 2024
Boone	Boone County FPD	Yes	June 3, 2024
	Boone County Regional SwrD	Yes	June 25, 2024
	Broadway-Fairview TDD	No	
	Callahan Creek WSD	Yes	June 27, 2024
	Center State TDD	Yes	June 27, 2024
	Centralia SRD Boone County	Yes	February 13, 2024
	Clark Lane TDD	No	
	Columbia Mall TDD	Yes	June 27, 2024
	Conley Road TDD	No	
	Consolidated PWSD 1 Boone County	Yes	March 11, 2024
	Cross Creek TDD	No	
	Daniel Boone Regional PLD	Yes	May 31, 2024
	Grindstone Plaza TDD	No	
	Lake of the Woods TDD	Yes	March 1, 2024
	Northwoods TDD	Yes	June 27, 2024
	PWSD 10 Boone County	Yes	May 8, 2024
	PWSD 4 Boone County	Yes	April 3, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Boone	PWSD 9 Boone County	Yes	May 22, 2024
	Rock Bridge Center TDD	No	
	Shoppes at Stadium TDD	No	
	Southern Boone County FPD	Yes	April 3, 2024
	St. Charles Road TDD	Yes	April 24, 2024
	Stadium Corridor TDD	Yes	January 19, 2024
Buchanan	Agri-Business Expo Center TDD	No	
	Colony Hills FPD	Yes	January 22, 2024
	Easton FPD	Yes	May 3, 2024
	Halls Levee District	Yes	February 5, 2024
	Lake Contrary FPD	No	
	PWSD 1 Buchanan County	Yes	June 28, 2024
	San Antonio FPD	No	
	South Central Buchanan County FPD	Yes	June 18, 2024
	South St. Joseph Industrial SwrD	Yes	June 28, 2024
	Southwest Buchanan County FPD	Yes	June 21, 2024
	St. Joseph Airport Levee District	No	
	St. Joseph Gateway TDD	Yes	March 27, 2024
	Tuscany Village TDD	No	
	Butler County FPD	No	
	Butler County Health Department	Yes	June 5, 2024
Butler	Consolidated DD 10 Butler County	No	
	Cripple Creek TDD	Yes	June 28, 2024
	Green Forest CID	Yes	February 19, 2024
	Highway 67 South CID	Yes	May 24, 2024
	Kelly Town Plaza CID	No	
	Naylor-Neelyville AD	No	
	Oak Grove TDD	Yes	June 28, 2024
	Pike Creek Common Sewer District	No	
	Poplar Bluff Municipal PLD	Yes	June 5, 2024
	Poplar Bluff Regional TDD	Yes	June 28, 2024
	PWSD 1 Butler County	Yes	June 27, 2024
	PWSD 104 Butler County	No	
	PWSD 2 Butler County	No	
	PWSD 3 Butler County	No	
	Qulin Community FPD	Yes	January 16, 2024
	Qulin Highway North CID	No	
	Stateline CID	Yes	May 24, 2024
	Sycamore Street CID	Yes	May 24, 2024
Caldwell	Caldwell County Health Department	No	
	Caldwell County Library District	Yes	February 13, 2024
	Cowgill FPD	Yes	January 19, 2024
	Hamilton FPD	No	
	PWSD 1 Caldwell County	Yes	April 22, 2024
	PWSD 2 Caldwell County	No	
	Shoal Creek FPD	Yes	May 31, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Callaway	Callaway County Ambulance District	Yes	May 22, 2024
	Callaway County Sewer District	No	
	Capital View Drainage District	Yes	April 5, 2024
	Central Callaway FPD	No	
	Fulton South Business 54 TDD	Yes	June 25, 2024
	Holts Summit FPD	Yes	May 8, 2024
	New Bloomfield FPD	Yes	April 12, 2024
	North Callaway FPD	Yes	June 19, 2024
	PWSD 1 Callaway County	Yes	June 28, 2024
	PWSD 2 Callaway County	Yes	June 14, 2024
	South Callaway FPD	No	
Camden	American Center CID	No	
	Arrowhead Centre CID	Yes	April 30, 2024
	Ballparks of the Ozarks CID	Yes	January 2, 2024
	Beach Drive CID	Yes	June 26, 2024
	Beach Drive TDD	Yes	June 26, 2024
	Camden County Library District	Yes	June 18, 2024
	Camelot Sewer District	Yes	February 6, 2024
	Dierbergs Osage Beach TDD	Yes	June 27, 2024
	Greenview CID	No	
	Horseshoe Bend Pedest Corridor TDD	Yes	February 8, 2024
	Horseshoe Bend SRD 1 Camden County	Yes	June 17, 2024
	Mid-County FPD Camden County	No	
	Normac Sewer District	Yes	February 6, 2024
	Northwest FPD Camden County	No	
	Osage Beach Commons CID	Yes	June 26, 2024
	Osage Beach FPD	Yes	May 23, 2024
	Osage Beach SRD Camden County	No	
	Osage Station TDD	Yes	January 6, 2024
	Peninsula Development CID	No	
	PWSD 1 Camden County	Yes	January 19, 2024
	PWSD 2 Camden County	Yes	January 30, 2024
	PWSD 3 Camden County	Yes	June 20, 2024
	Southwest Camden County FPD	No	
	Sunny Slope Country Club SwrD	Yes	February 6, 2024
	Sunrise Beach FPD	Yes	June 17, 2024
	Toad Cove Complex CID	No	
	Toad Cove Complex TDD	No	
	Toad Cove Resort CID	No	
	Toad Cove Resort TDD	No	
	Tri-County FPD	No	
Cape Girardeau	Cape Girardeau County Public Health	Yes	June 10, 2024
	Cape Girardeau SRD	Yes	May 9, 2024
	Delta FPD	Yes	June 28, 2024
	East County Area FPD	Yes	March 25, 2024
	Fruitland Area FPD	Yes	January 30, 2024
	Gordonville FPD	Yes	January 4, 2024
	Millersville Rural FPD	Yes	June 2, 2024
	PWSD 1 Cape Girardeau-Perry County	Yes	March 5, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Cape Girardeau	PWSD 4 Cape Girardeau County	No	
	Riverside Regional Library District	Yes	April 29, 2024
	South K TDD	Yes	June 27, 2024
	Whitewater FPD	No	
Carroll	Big Bend Levee District	Yes	February 14, 2024
	Carroll County 911 Board	Yes	February 8, 2024
	Carroll County Ambulance District	Yes	June 26, 2024
	Carroll County FPD	Yes	June 26, 2024
	Carroll County Health Department	Yes	January 30, 2024
	Carrollton Public Library District	No	
	Hale FPD	Yes	January 26, 2024
	Miles Point Levee District	No	
	Norborne FPD	Yes	March 28, 2024
	North Central Carroll FPD	No	
	Black Mountain CID	Yes	March 1, 2024
	Carter County Health Center	No	
Carter	Carter County Library District	Yes	April 24, 2024
	East Carter Ambulance District	Yes	May 23, 2024
	Eastwood FPD	Yes	June 9, 2024
	Ellsinore Highway 60 CID	No	
	Fremont FPD	No	
	Landing River Center CID	Yes	January 31, 2024
	PWSD 1 Carter County	Yes	January 9, 2024
	PWSD 2 Carter County	No	
	Belton Town Centre TDD	Yes	June 24, 2024
	Belton-Cass County Regional TDD	Yes	June 26, 2024
Cass	Cass County EMS Board	Yes	June 27, 2024
	Cass County Public Library District	Yes	June 28, 2024
	Cass Medical Center	Yes	May 30, 2024
	Central Cass County FPD	No	
	Cornerstone Pointe TDD	Yes	June 25, 2024
	Creighton FPD	No	
	Dolan & West Dolan FPD	No	
	Drexel Community FPD	Yes	June 12, 2024
	East Gateway TDD	No	
	East Lynne-Gunn City FPD	No	
	Eastern Hills CID	Yes	June 5, 2024
	Garden City FPD	Yes	February 2, 2024
	Harrisonville Brookhart TDD	Yes	June 18, 2024
	Harrisonville Market Place A TDD	Yes	June 17, 2024
	Harrisonville Market Place B TDD	Yes	June 17, 2024
	Harrisonville Towne Center TDD	Yes	April 2, 2024
	Hwy 71/291 Partners in Progress TDD	Yes	June 6, 2024
	I-49 & 275th Street TDD	Yes	June 24, 2024
	Mount Pleasant FPD	No	
	Mt. Pleasant SRD Cass County	Yes	February 1, 2024
	Northwest Cass County CID	No	
	Pleasant Hill FPD	Yes	March 22, 2024
	PWSD 1 Cass County	Yes	June 24, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Cass	PWSD 10 Cass County	Yes	April 14, 2024
	PWSD 12 Cass County	No	
	PWSD 4 Cass County	No	
	PWSD 5 Cass County	Yes	June 12, 2024
	PWSD 7 Cass County	Yes	June 12, 2024
	PWSD 8 Cass County	No	
	PWSD 9 Cass County	Yes	June 28, 2024
	South Metropolitan FPD	Yes	May 10, 2024
	Stonegate CID	No	
	Western Cass FPD	Yes	June 27, 2024
Cedar	Bear Creek SRD Cedar County	Yes	June 4, 2024
	Bethel SRD Cedar County	Yes	June 4, 2024
	Caplinger Mills FPD	Yes	March 29, 2024
	Caplinger Mills SRD Cedar County	Yes	June 4, 2024
	Cedar County Ambulance District	No	
	Cedar County Chapel Hills FPD	Yes	June 4, 2024
	Cedar County Library District	Yes	May 28, 2024
	Cedar Hall SRD Cedar County	Yes	June 4, 2024
	Dogwood SRD Cedar County	Yes	February 21, 2024
	Eldorado Springs SRD Cedar County	Yes	June 4, 2024
	Independence SRD Cedar County	Yes	June 4, 2024
	Jerico Springs SRD Cedar County	Yes	June 4, 2024
	Koncord SRD Cedar County	Yes	June 4, 2024
	Korth Special Road Subdistrict	Yes	June 4, 2024
	Madison SRD Cedar County	Yes	June 4, 2024
	Masters SRD Cedar County	Yes	June 4, 2024
	Omer SRD Cedar County	Yes	June 4, 2024
	PWSD 1 Cedar County	No	
	Rowland SRD Cedar County	Yes	June 4, 2024
	Stockton SRD Cedar County	Yes	June 4, 2024
Chariton	Chariton County 911 Board	Yes	June 25, 2024
	Chariton County Health Center	Yes	March 19, 2024
	Keytesville FPD	Yes	February 23, 2024
	Mendon Public FPD	No	
	PWSD 2 Chariton County	No	
	Sumner Community FPD	Yes	February 12, 2024
	Yellow Creek FPD	Yes	June 22, 2024
Christian	Avicenna CID	No	
	Billings FPD	Yes	April 6, 2024
	Billings SRD Christian County	Yes	January 19, 2024
	Bluff Drive CID	No	
	Chadwick Rural FPD	Yes	March 18, 2024
	Christian County Ambulance District	Yes	April 16, 2024
	Christian County EMS Board	Yes	April 8, 2024
	Christian County Health Department	Yes	June 24, 2024
	Christian County Library District	Yes	June 26, 2024
	Clever FPD	Yes	May 12, 2024
	Clever Highway 14 CID	No	
	Deerbrook Marketplace CID	Yes	June 27, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Christian	Finley River TDD	No	
	Garrison SRD Christian County	Yes	January 18, 2024
	Highlandville CID	Yes	May 28, 2024
	Highlandville Rural FPD	Yes	June 4, 2024
	Highway J & North 17th Street CID	Yes	May 8, 2024
	McCroskey Street CID	Yes	February 20, 2024
	Nixa FPD	Yes	May 13, 2024
	Ozark Downtown CID	No	
	Ozark FPD	Yes	June 10, 2024
	Ozark SRD Christian County	Yes	June 26, 2024
	PWSD 1 Christian County	Yes	March 26, 2024
	Selmore SRD Christian County	Yes	January 24, 2024
	South Sparta SRD Christian County	Yes	June 18, 2024
	Sparta FPD	Yes	June 29, 2024
	Stoneshire SRD Christian County	No	
	Town & Country Village CID	Yes	March 5, 2024
	Town & Country Village TDD	Yes	March 5, 2024
Clark	Alexandria FPD	Yes	April 26, 2024
	Clark County Ambulance District	No	
	Clark County Health Department	Yes	January 19, 2024
	Des Moines Mississippi Levee District	Yes	January 26, 2024
	Mississippi Fox Levee District 2	Yes	January 7, 2024
	PWSD 1 Clark County	Yes	February 21, 2024
	Wayland SRD Clark County	Yes	February 12, 2024
Clay	901 South 291 CID	Yes	June 26, 2024
	Birmingham Drainage District	Yes	June 12, 2024
	Blue Jay Crossing CID	Yes	June 10, 2024
	Briarcliff Parkway & Highway 9 TDD	Yes	June 27, 2024
	Clay County Public Health Center	Yes	June 26, 2024
	Crossroads Shopping Center CID	Yes	February 14, 2024
	Fishing River FPD	No	
	Historic Downtown Liberty CID	No	
	Holly Farms TDD	Yes	June 26, 2024
	Holt Community FPD	Yes	June 28, 2024
	Homestead CID	Yes	June 10, 2024
	Kearney Fire & Rescue Protection	Yes	June 18, 2024
	Liberty Commons CID Clay County	No	
	Liberty Commons TDD	No	
	Liberty Corners CID	Yes	May 7, 2024
	Liberty Parkway Plaza CID	Yes	June 17, 2024
	Liberty SRD 5 Clay County	Yes	June 10, 2024
	Liberty Triangle Shopping Center CID	Yes	February 14, 2024
	North Haven Center CID	Yes	June 12, 2024
	North Kansas City SRD 9 Clay County	Yes	May 15, 2024
	Pleasant Valley 8 SRD Clay County	Yes	May 28, 2024



Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Clay	PWSD 4 Clay County	No	
	PWSD 5 Clay County	No	
	PWSD 6 Clay County	Yes	June 27, 2024
	PWSD 7 Clay County	Yes	May 28, 2024
	PWSD 8 Clay County	Yes	June 28, 2024
	Rogers Plaza CID	Yes	February 8, 2024
	Tower TDD	Yes	June 25, 2024
Clinton	Cameron Ambulance District	Yes	February 29, 2024
	Cameron FPD	Yes	January 3, 2024
	Cameron SRD Clinton County	Yes	March 11, 2024
	Clinton County Extension District	Yes	February 14, 2024
	Clinton County Health Department	Yes	May 6, 2024
	Gower FPD	Yes	June 12, 2024
	Lathrop Fire & Rescue	Yes	June 18, 2024
	Plattsburg FPD	Yes	April 9, 2024
	Plattsburg SRD Clinton County	Yes	June 17, 2024
	PWSD 1 Clinton County	Yes	March 27, 2024
	Tri-County Ambulance District	Yes	March 28, 2024
Cole	Cole County FPD	Yes	May 29, 2024
	Commons of Hazel Hills TDD	Yes	April 23, 2024
	Heartland PID of Central Missouri	Yes	April 16, 2024
	Missouri River Regional PLD	Yes	June 28, 2024
	Osage FPD	Yes	June 28, 2024
	PWSD 1 Cole County	Yes	June 28, 2024
	PWSD 3 Cole County	Yes	May 16, 2024
	PWSD 4 Cole County	Yes	May 16, 2024
	PWSD 5 Cole County	Yes	June 19, 2024
	Regional West FPD	No	
	Russellville Route C CID	No	
	Russellville-Lohman FPD	Yes	January 30, 2024
	Show Me PACE	Yes	June 28, 2024
	Southside Munichburg CID	Yes	April 16, 2024
	Stone Ridge TDD	Yes	May 15, 2024
	U.S. Highway 50/63 & City View TDD	Yes	June 26, 2024
Cooper	Blackwater Volunteer Rural FPD	No	
	Boonville Highway 5 CID	No	
	Boonville Riverfront TDD	Yes	June 28, 2024
	Consolidated PWSD 1 Cooper County	Yes	May 16, 2024
	Cooper County Ambulance District	Yes	March 25, 2024
	Cooper County FPD	Yes	March 4, 2024
	Cooper County NHD	Yes	June 17, 2024
	Cooper County Public Health Center	Yes	April 23, 2024
	Hail Ridge CID	Yes	March 29, 2024
	Oterville FPD	Yes	June 4, 2024
	Overton-Wooldridge Levee District 1	No	
	Pilot Grove Area FPD	No	
	Prairie Home Rural FPD	Yes	May 8, 2024
	PWSD 1 Cooper County	Yes	May 14, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Cooper	Windsor Place CID	No	
Crawford	Bourbon FPD	Yes	May 8, 2024
	Crawford County 911 Board	Yes	January 29, 2024
	Cuba Community FPD	Yes	June 24, 2024
	Steelville Ambulance District	Yes	June 24, 2024
	Steelville FPD	Yes	June 25, 2024
Dade	Dade County 911 Board	Yes	May 21, 2024
	Dade County Ambulance District	Yes	May 23, 2024
	Dade County Health Department	Yes	February 1, 2024
	Dade County Library District	Yes	February 16, 2024
	Dadeville Rural FPD	Yes	February 6, 2024
	Good Shepherd NHD	No	
	Lockwood FPD	No	
Dallas	Dallas County Health Department	Yes	February 13, 2024
	Dallas County Library District	Yes	February 23, 2024
	Elkland FPD	Yes	May 10, 2024
	Southern Dallas County FPD	No	
	Urbana Highway 65 CID	No	
Daviess	Coffey FPD	No	
	Daviess County 911 Board	Yes	June 12, 2024
	Daviess County Health Department	Yes	January 11, 2024
	Daviess County Library District	Yes	June 4, 2024
	Daviess County SRD 1	No	
	Gallatin FPD	Yes	May 28, 2024
	Jameson FPD	Yes	February 22, 2024
	Jamesport SRD Daviess County	Yes	January 26, 2024
	K.A.W. FPD	Yes	May 8, 2024
	Lock Springs SRD Daviess County	Yes	May 9, 2024
	PWSD 1 Daviess County	No	
	PWSD 3 Daviess County	Yes	April 11, 2024
DeKalb	Central DeKalb County FPD	No	
	Clarksdale FPD	No	
	Osborn FPD	Yes	June 27, 2024
	PWSD 1 DeKalb County	Yes	February 12, 2024
	Stewartsville FPD	No	
	Union Star FPD	No	
Dent	Dent County FPD	Yes	February 22, 2024
	Dent County Health Center	Yes	June 27, 2024
	PWSD 1 Dent County	No	
Douglas	Ava Ambulance District	Yes	May 16, 2024
	Douglas County Health Department	Yes	April 22, 2024
	Douglas County Library District	Yes	January 4, 2024
Dunklin	Consolidated DD 1 Dunklin County	Yes	April 20, 2024
	Drainage District 12 Dunklin County	Yes	March 20, 2024
	Drainage District 23 Dunklin County	Yes	March 20, 2024
	Drainage District 25 Dunklin County	Yes	March 20, 2024
	Drainage District 48 Dunklin County	Yes	March 20, 2024
	Dunklin County Ambulance District	Yes	June 28, 2024
	Dunklin County Health Department	No	

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Dunklin	Dunklin County Library District	Yes	June 7, 2024
	Levee District 4 Dunklin County	Yes	March 20, 2024
	Levee District 7 Dunklin County	Yes	March 20, 2024
	PWSD 1 Dunklin County	Yes	June 11, 2024
	PWSD 2 Dunklin County	No	
	PWSD 3 Dunklin County	No	
	Senath Commercial Street CID	No	
Franklin	Beaufort-Leslie FPD	Yes	June 27, 2024
	Boles FPD	Yes	February 1, 2024
	Calvey Creek Sewer District	Yes	June 25, 2024
	Crestview Sewer District	Yes	June 25, 2024
	Gerald Ambulance District	Yes	June 12, 2024
	Gerald-Rosebud FPD	No	
	Highway 100 CID	Yes	April 24, 2024
	Interstate 44 & Highway 47 TDD	Yes	June 27, 2024
	Labadie Creek Watershed SwrD	Yes	June 25, 2024
	Labadie Levee District	Yes	March 12, 2024
	Meramec Ambulance District	Yes	June 20, 2024
	New Haven Ambulance District	Yes	May 14, 2024
	New Haven-Berger FPD	Yes	May 7, 2024
	PWSD 1 Franklin County	Yes	June 27, 2024
	PWSD 4 Franklin County	No	
	St. Clair Ambulance District	Yes	February 20, 2024
	St. Clair FPD	Yes	June 12, 2024
	Sylvan Manor Sunset Acres SwrD	Yes	February 8, 2024
	Union Ambulance District	Yes	June 28, 2024
	Union FPD	Yes	February 26, 2024
Gasconade	Washington Area Ambulance District	Yes	May 29, 2024
	Washington SRD Franklin County	Yes	May 21, 2024
	Bland FPD	Yes	December 22, 2023
	Gasconade County 911 Board	Yes	February 15, 2024
	Gasconade County Health Department	Yes	March 13, 2024
	Gasconade Manor NHD	No	
	Hermann Area Ambulance District	Yes	June 25, 2024
	Hermann Area Hospital District	Yes	May 28, 2024
	Morrison Levee District	Yes	June 20, 2024
	Morrison SRD 4 Gasconade County	Yes	February 5, 2024
	Owensville Ambulance District	Yes	April 30, 2024
	PWSD 1 Gasconade County	Yes	May 22, 2024
Gentry	Gentry County 911 Board	Yes	January 26, 2024
	Gentry County Library District	Yes	January 31, 2024
	King City FPD	No	
	McFall FPD	Yes	May 31, 2024
	PWSD 1 Gentry County	Yes	May 23, 2024
Greene	Ash Grove FPD	No	
	Battlefield FPD	Yes	March 15, 2024
	Bois D'Arc FPD	Yes	June 5, 2024
	Brookline FPD	Yes	May 14, 2024
	Ebenezer FPD	Yes	June 19, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Greene	Fair Grove FPD	Yes	January 18, 2024
	Glenstone & East Kearney TDD	Yes	June 28, 2024
	Logan-Rogersville FPD	No	
	PWSD 1 Greene County	Yes	June 7, 2024
	PWSD 6 Greene County	No	
	Southern Hills CID Greene County	Yes	March 13, 2024
	Strafford FPD	Yes	June 13, 2024
	Strafford Plaza CID	Yes	January 12, 2024
	Walnut Grove FPD	Yes	April 12, 2024
	West Republic FPD	Yes	June 29, 2024
	Willard FPD	Yes	June 20, 2024
Grundy	Galt FPD	Yes	March 27, 2024
	Grundy County Health Department	Yes	January 3, 2024
	Grundy County Rural FPD	No	
	Jewett Norris-Grundy County PLD	Yes	March 7, 2024
	Laredo FPD	No	
	PWSD 1 Grundy County	Yes	May 17, 2024
	Spickard FPD	No	
	Spickard SRD Grundy County	No	
Harrison	Cainsville FPD	Yes	February 13, 2024
	Gilman City FPD	No	
	Harrison County Health Department	Yes	January 10, 2024
	New Hampton FPD	Yes	March 7, 2024
	Noel Adams Ambulance District	Yes	March 16, 2024
	North Harrison County Ambulance District	Yes	May 24, 2024
	North Harrison County FPD	No	
	PWSD 1 Harrison County	Yes	June 11, 2024
	PWSD 2 Harrison County	Yes	June 27, 2024
	Ridgeway FPD	Yes	June 2, 2024
Henry	Clinton Country Club SRD Henry County	Yes	April 25, 2024
	Deerfield Creek SRD Henry County	No	
	Fields Creek SRD 1 Henry County	Yes	January 31, 2024
	Henry County 911 Board	Yes	February 1, 2024
	Henry County Health Center	Yes	January 31, 2024
	Henry County Library District	Yes	June 28, 2024
	Honey Creek SRD 1 Henry County	No	
	Montrose SRD Henry County	Yes	April 26, 2024
	Mt. Hope SRD Henry County	Yes	February 13, 2024
	Osage SRD 1 Henry County	No	
	PWSD 3 Henry County	Yes	April 9, 2024
	Shawnee SRD 1 Henry County	Yes	June 18, 2024
	Tightwad FPD	No	
	Wagner SRD Henry County	Yes	February 20, 2024
	Windsor Ambulance District	Yes	June 24, 2024
	Windsor SRD Henry County	Yes	January 30, 2024
Hickory	Hickory County Health Department	Yes	January 5, 2024
	Hickory County Library District	Yes	May 1, 2024
	PWSD 2 Hickory County	Yes	June 26, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Holt	Bigelow Independent SRD Holt County	Yes	March 19, 2024
	Corning SRD Holt County	No	
	Drainage District 2 Holt County	Yes	March 19, 2024
	Fortescue SRD Holt County	Yes	January 18, 2024
	Levee District 10 Holt County	Yes	January 18, 2024
	Levee District 14 Holt County	Yes	January 4, 2024
	Levee District 4 Holt County	Yes	January 4, 2024
	Levee District 7 Holt County	Yes	January 4, 2024
	Levee District 9 Holt County	Yes	February 13, 2024
	Maitland Volunteer FPD	Yes	May 14, 2024
	Northwest Holt County FPD	No	
	S Union Township Independent SRD Holt County	No	
	Southern FPD of Holt County	Yes	May 23, 2024
Howard	Armstrong FPD	No	
	Armstrong SRD Howard County	Yes	June 8, 2024
	Bonne Femme Levee District 1	No	
	Consolidated PWSD 1 Howard County	Yes	June 26, 2024
	D&LD 2 Howard County	No	
	Drainage District 1 Howard County	No	
	Glasgow SRD 60 Howard County	Yes	March 12, 2024
	Glasgow Volunteer FPD	Yes	April 4, 2024
	Howard County 911 Board	Yes	March 12, 2024
	Howard County Ambulance District	Yes	February 8, 2024
	Howard County FPD	Yes	March 18, 2024
	Howard County Library District	Yes	February 23, 2024
	Howard County Regional Water Commission	Yes	June 20, 2024
	Levee District 3 Howard County	No	
	Levee District 4 Howard County	No	
	Levee District 6 Howard County	Yes	December 12, 2023
	Levee District 7 Howard County	No	
	Moniteau Creek WSD	Yes	February 23, 2024
	PWSD 2 Howard County	Yes	April 23, 2024
Howell	63 Bypass CID	Yes	June 26, 2024
	Brandsville FPD	Yes	February 5, 2024
	Howell County 911 Board	Yes	June 25, 2024
	Howell County Health Department	Yes	June 18, 2024
	Howell County Rural FPD 1	Yes	June 28, 2024
	Ozark Hills CID	Yes	June 26, 2024
	Pomona FPD	No	
	Pumpkin Center FPD	No	
	PWSD 1 Howell County	Yes	June 18, 2024
	PWSD 3 Howell County	Yes	June 3, 2024
	Ramseur Farm CID	Yes	May 28, 2024
	South 160 CID	Yes	February 14, 2024
	South Howell Ambulance District	Yes	May 29, 2024
	Southern Hills CID	Yes	June 20, 2024
	Willow Springs Ambulance District	Yes	January 5, 2024
	Willow Springs Library District	No	
Iron	Iron County 911 Board	Yes	May 29, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Iron	Iron County Ambulance District	Yes	May 29, 2024
	Iron County Health Department	No	
	Ozark Regional Library District	No	
	Pilot Knob FPD	No	
	Quad County FPD	Yes	June 5, 2024
	Southern Iron County FPD	No	
Jackson	1200 Main/South Loop TDD	Yes	June 27, 2024
	71 Highway & 150 Highway TDD	Yes	May 3, 2024
	Bi-State Commission	Yes	June 27, 2024
	Bridgewood Plaza CID	Yes	January 10, 2024
	Country Club Plaza TDD	Yes	January 9, 2024
	Douglas Station TDD	Yes	April 23, 2024
	Grain Valley Marketplace CID	Yes	June 26, 2024
	Grain Valley Mercado CID	Yes	June 26, 2024
	Grain Valley Mercado TDD	Yes	June 26, 2024
	Grandview Crossing CID	No	
	Harry Truman Drive TDD	Yes	June 26, 2024
	I-70 & Adams Dairy Parkway TDD	Yes	June 26, 2024
	Inter City FPD	Yes	May 31, 2024
	Lake Lotawana CID	Yes	January 6, 2024
	Lone Jack Community FPD	Yes	April 15, 2024
	M150 & 135th Street TDD	Yes	June 27, 2024
	New Longview TDD	Yes	June 28, 2024
	PWSD 12 Jackson County	Yes	June 6, 2024
	PWSD 13 Jackson County	Yes	May 15, 2024
	PWSD 15 Jackson County	Yes	May 22, 2024
	PWSD 16 Jackson County	Yes	June 26, 2024
	Raintree Lake Village TDD	Yes	April 23, 2024
	Raintree North TDD	Yes	June 27, 2024
	Ritter Plaza CID	No	
	Southern Jackson County FPD	Yes	June 26, 2024
	Truman Road TDD	No	
	Village of Grain Valley CID	Yes	April 19, 2024
Jasper	Asbury FPD	Yes	June 30, 2024
	Carl Junction FPD	Yes	June 27, 2024
	Carl Junction SRD Jasper County	Yes	January 30, 2024
	Carthage FPD	Yes	June 30, 2024
	Central Jasper County FPD	Yes	June 24, 2024
	Duenweg Volunteer FPD	Yes	March 22, 2024
	Jasper County Emergency Services	No	
	Jasper County Volunteer FPD	Yes	June 25, 2024
	Oronogo FPD	Yes	June 25, 2024
	Peachtree Village CID	Yes	February 1, 2024
	PWSD 1 Jasper County	No	
	PWSD 2 Jasper County	Yes	June 28, 2024
	Tri-Cities FPD	No	
Jefferson	Big River Ambulance District	Yes	February 14, 2024
	Biltmore East CID	Yes	May 31, 2024
	Cedar Hill FPD	Yes	January 16, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Jefferson	De Soto Rural FPD	Yes	June 3, 2024
	Dunklin FPD	Yes	June 5, 2024
	Festus SRD Jefferson County	Yes	June 27, 2024
	Hematite FPD	No	
	High Ridge Commons CID	Yes	June 28, 2024
	Highway 141/67 TDD	Yes	April 16, 2024
	Hillsboro FPD	Yes	January 17, 2024
	Hillsboro Lake Terrace TDD	Yes	February 20, 2024
	Huntington Glen CID	Yes	April 30, 2024
	Jefferson County 911 Board	Yes	January 29, 2024
	Jefferson County Health Department	Yes	June 17, 2024
	Jefferson County Public SwrD	Yes	June 28, 2024
	Jefferson R-7 FPD	Yes	February 6, 2024
	Joachim-Plattin Ambulance District	Yes	June 30, 2024
	Kingston Hills CID	Yes	March 1, 2024
	Lake Adelle Sewer District	Yes	June 28, 2024
	Mapaville FPD	Yes	May 8, 2024
	Northeast Public Sewer District	Yes	June 25, 2024
	Northwest Library Subdistrict	No	
	PWSD 12 Jefferson County	Yes	June 28, 2024
	PWSD 2 Jefferson County	No	
	PWSD 3 Jefferson County	Yes	June 25, 2024
	PWSD 5 Jefferson County	Yes	February 19, 2024
	PWSD 6 Jefferson County	No	
	PWSD 8 Jefferson County	No	
	Ridgecrest TDD	Yes	April 16, 2024
	Rock Creek Public Sewer District	Yes	May 24, 2024
	Rock Township Ambulance District	Yes	March 1, 2024
	Rockwood Meadows CID	Yes	March 14, 2024
	Saline Valley FPD	Yes	February 17, 2024
	Springdale CID	Yes	April 29, 2024
	Truman Boulevard TDD	Yes	December 12, 2023
	Valley at Winding Bluffs CID	Yes	April 30, 2024
	Winding Bluffs CID	Yes	April 30, 2024
	Windsor-Fox Library Subdistrict	No	
	Windswept Farms CID	Yes	April 30, 2024
Johnson	Hawthorne Development TDD	Yes	April 24, 2024
	Johnson County Ambulance District	Yes	June 7, 2024
	Johnson County Emergency Services Board	Yes	June 26, 2024
	Johnson County FPD	Yes	June 18, 2024
	Johnson County FPD 2	Yes	June 10, 2024
	Knob Noster Ninth Street CID	No	
	PWSD 1 Johnson County	Yes	January 11, 2024
	PWSD 2 Johnson County	Yes	April 23, 2024
	PWSD 3 Johnson County	Yes	May 23, 2024
	Western Missouri Medical Center	No	
Knox	Knox County Ambulance District	Yes	May 20, 2024
	Knox County Health Department	Yes	January 16, 2024
Laclede	Bennett Spring FPD	No	

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Laclede	Competition Volunteer FPD	Yes	May 31, 2024
	Conway SRD 2 Laclede County	Yes	February 1, 2024
	Laclede County Health Department	Yes	January 19, 2024
	Lebanon Rural FPD	Yes	January 30, 2024
	Lebanon-Laclede County PLD	Yes	June 20, 2024
	Nebo Falcon FPD	Yes	May 2, 2024
	Phillipsburg SRD 3 Laclede County	Yes	April 25, 2024
	PWSD 1 Laclede County	Yes	June 30, 2024
	PWSD 2 Laclede County	Yes	February 23, 2024
	PWSD 3 Laclede County	No	
Lafayette	Consolidated PWSD 2 Lafayette County	Yes	May 20, 2024
	Higginsville FPD	Yes	January 18, 2024
	Lafayette County Health Department	Yes	April 9, 2024
	Mayview FPD	Yes	June 30, 2024
	Odessa Fire & Rescue Protection	Yes	June 22, 2024
	Waverly FPD	No	
	Wellington-Napoleon R-IX RRD	Yes	January 17, 2024
Lawrence	Aurora Rural FPD	Yes	June 23, 2024
	Aurora SRD Lawrence County	Yes	January 19, 2024
	Avilla FPD	No	
	Buck Prairie SRD Lawrence County	Yes	June 11, 2024
	Freistatt FPD	Yes	February 17, 2024
	Freistatt SRD Lawrence County	Yes	February 18, 2024
	Green Benefit SRD Lawrence County	Yes	May 6, 2024
	Halltown FPD	Yes	March 12, 2024
	Lawrence County 911 Board	Yes	May 30, 2024
	Midway Benefit SRD Lawrence County	No	
	Miller Benefit SRD Lawrence County	Yes	May 6, 2024
	Miller Rural FPD	No	
	Monett SRD Lawrence County	No	
	Mt. Pleasant Benefit SRD Lawrence County	Yes	April 22, 2024
	Mt. Vernon Ambulance District	Yes	April 12, 2024
	Mt. Vernon Benefit SRD Lawrence County	Yes	January 25, 2024
	Mt. Vernon FPD	Yes	June 13, 2024
	Pierce Benefit SRD Lawrence County	Yes	February 7, 2024
	Pierce City FPD	Yes	June 12, 2024
	Red Oak Benefit SRD Lawrence County	No	
	Stotts City FPD	No	
	Verona Benefit SRD Lawrence County	No	
	Vineyard Benefit SRD Lawrence County	No	
Lewis	Buck & Doe Run Creeks WSD	Yes	March 8, 2024
	Canton R-V FPD	Yes	May 24, 2024
	Durgens Creek Watershed Subdistrict	Yes	March 5, 2024
	Ewing-Maywood R-4 FPD	Yes	May 24, 2024
	Grassy Creek Watershed Subdistrict	Yes	March 13, 2024
	Lewis County 911 Board	Yes	May 28, 2024
	Lewis County Ambulance District	Yes	January 16, 2024
	Lewis County Health Department & HHA	No	
	PWSD 1 Lewis County	Yes	March 1, 2024



Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Lewis	Troublesome Creek WSD	Yes	March 6, 2024
	Western Lewis County FPD	No	
Lincoln	Clarence Cannon Memorial WSD	No	
	Elsberry FPD	Yes	May 14, 2024
	Elsberry SRD Lincoln County	No	
	Hawk Point FPD	Yes	May 15, 2024
	Highway 61/State Highway U TDD	Yes	April 18, 2024
	Lincoln County Ambulance District	Yes	June 25, 2024
	Lincoln County FPD	Yes	June 24, 2024
	Lincoln County Memorial Hospital	Yes	May 2, 2024
	Northwest FPD Lincoln County	Yes	June 27, 2024
	Old Monroe FPD	No	
	PWSD 1 Lincoln County	Yes	June 14, 2024
	PWSD 2 Lincoln County	Yes	June 12, 2024
	Winfield-Foley FPD	No	
Linn	Consolidated PWSD 1 Linn County	Yes	January 11, 2024
	Laclede Community FPD	No	
	Linn County 911 Board	Yes	May 14, 2024
	Linn County Ambulance District	Yes	June 24, 2024
	Linn County Health Department	No	
	Marceline Carnegie Library District	Yes	March 20, 2024
	Marceline SRD Linn County	Yes	June 13, 2024
	Meadville FPD	Yes	May 13, 2024
	Purdin SRD Linn County	No	
	PWSD 3 Linn-Livingston County	No	
Livingston	Chillicothe FPD No. 1	Yes	February 5, 2024
	Livingston County Health Center	Yes	April 17, 2024
	Livingston County Memorial PLD	Yes	June 28, 2024
	Livingston County NHD	Yes	April 29, 2024
	Mooreville Township FPD	Yes	April 30, 2024
	PWSD 1 Livingston County	Yes	May 17, 2024
	PWSD 2 Livingston County	Yes	April 11, 2024
	PWSD 3 Livingston County	Yes	June 26, 2024
	PWSD 4 Livingston County	Yes	May 17, 2024
Macon	Bevier FPD	Yes	February 8, 2024
	La Plata Community FPD	Yes	March 16, 2024
	La Plata NHD	No	
	Macon County 911 Board	Yes	January 31, 2024
	Macon County Ambulance District	Yes	June 29, 2024
	Macon County Health Department	Yes	January 25, 2024
	PWSD 1 Macon County	No	
Madison	Samaritan Memorial Hospital	Yes	May 3, 2024
	Cherokee Pass FPD	Yes	June 4, 2024
	Madison County Ambulance District	Yes	May 31, 2024
	Madison County Health Department	Yes	January 11, 2024
Maries	Belle FPD	No	
	Belle SRD 6 Maries-Osage County	Yes	May 7, 2024
	Maries-Osage Ambulance District	Yes	February 14, 2024
	Ozark Central Ambulance District	Yes	June 28, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Maries	Vienna Volunteer FPD	Yes	February 20, 2024
Marion	Marion County 911 Board	Yes	May 28, 2024
	Marion County Ambulance District	Yes	June 19, 2024
	Marion County Health Department	Yes	January 16, 2024
	Marion County Library Subdistrict 1	Yes	June 19, 2024
	Marion County NHD	No	
	Palmyra FPD	Yes	June 27, 2024
	PWSD 1 Marion County	No	
	South River Drainage District	No	
	SZC Development District, Inc. CID	Yes	June 18, 2024
	Goodman Area FPD	Yes	June 3, 2024
McDonald	McDonald County 911 Board	Yes	May 22, 2024
	McDonald County Library District	Yes	June 26, 2024
	PWSD 1 McDonald County	Yes	June 19, 2024
	PWSD 3 McDonald County	Yes	June 11, 2024
	Stella FPD	Yes	June 26, 2024
	White Rock FPD	Yes	May 28, 2024
	Mercer County Ambulance District	Yes	January 24, 2024
	Mercer County Extension District	Yes	February 29, 2024
Mercer	Mercer County FPD	Yes	June 5, 2024
	Mercer County Health Department	Yes	January 4, 2024
	Mercer County Library District	Yes	February 1, 2024
	Mercer FPD	Yes	January 29, 2024
	PWSD 1 Mercer County	No	
	Bagnell SRD Miller County	Yes	May 28, 2024
	Brumley FPD	Yes	May 31, 2024
	Eagles Landing CID	Yes	April 12, 2024
Miller	Heartland Regional Library District	No	
	Horseshoe Bend TDD	No	
	Iberia Rural FPD	No	
	Isla Del Sol CID	Yes	June 26, 2024
	Kaiser SRD Miller County	Yes	June 26, 2024
	Lake Ozark FPD	Yes	June 27, 2024
	Lake Ozark-Osage Beach SwrD	Yes	April 23, 2024
	Miller County Ambulance District	Yes	May 30, 2024
	Miller County Health Center	Yes	May 9, 2024
	Moreau FPD	Yes	May 28, 2024
	Prewitt Point TDD	Yes	February 7, 2024
	St. Elizabeth FPD	Yes	February 29, 2024
	Tuscumbia FPD	No	
	Big Lake Drainage District	Yes	June 27, 2024
	Mississippi Ambulance District	Yes	June 7, 2024
	Mississippi County Health Center	Yes	June 26, 2024
	Mississippi County Library District	Yes	June 28, 2024
	Mississippi/Scott County FPD	Yes	May 9, 2024
Moniteau	California Rural FPD	Yes	January 29, 2024
	Fortuna FPD	No	
	Jamestown Rural FPD	Yes	June 25, 2024
	Moniteau County 911 Board	Yes	February 27, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Moniteau	Moniteau County Health Center	Yes	June 7, 2024
	Moniteau County Library District	Yes	May 23, 2024
	PWSD 1 Moniteau County	Yes	March 20, 2024
	PWSD 2 Moniteau County	Yes	January 31, 2024
Monroe	Madison-West Monroe FPD	No	
	Monroe County Ambulance District	No	
	Monroe County Health Department	Yes	January 19, 2024
	Monroe County NHD	Yes	June 17, 2024
Montgomery	Paris Rural FPD	Yes	February 21, 2024
	Bellflower FPD	No	
	Big Spring FPD	Yes	May 12, 2024
	Jonesburg-High Hill FPD	Yes	May 6, 2024
	Middletown Community FPD	Yes	February 5, 2024
	Montgomery Ambulance District	Yes	June 12, 2024
	Montgomery County Health Department	Yes	January 16, 2024
	Montgomery Volunteer FPD	No	
	New Florence FPD	Yes	June 13, 2024
	Rhineland Bottom SRD Montgomery County	Yes	June 24, 2024
	Wellsville SRD Montgomery County	Yes	March 18, 2024
	Barnett SRD 3 Morgan County	Yes	May 28, 2024
	Gravois Arm Sewer District	Yes	June 30, 2024
	Gravois FPD	Yes	June 25, 2024
	Gravois SRD 8 Morgan County	Yes	June 19, 2024
Morgan	Morgan County Health Center	Yes	June 24, 2024
	Morgan County Library District	Yes	May 1, 2024
	PWSD 2 Morgan County	Yes	May 6, 2024
	Rocky Mount FPD	Yes	May 28, 2024
	Stover Rural FPD	Yes	April 22, 2024
	Versailles Rural FPD	Yes	April 23, 2024
	Drainage District 33 New Madrid County	Yes	April 18, 2024
	Drainage District 39 New Madrid County	Yes	May 29, 2024
	Drainage District 41 New Madrid County	Yes	February 5, 2024
	Lilbourn Highway D CID	No	
	New Madrid Ambulance District	Yes	June 5, 2024
	New Madrid County Health Department	Yes	March 6, 2024
	New Madrid County Library District	Yes	May 29, 2024
	PWSD 2 New Madrid County	Yes	May 28, 2024
	PWSD 4 New Madrid County	No	
	PWSD 5 New Madrid County	Yes	January 23, 2024
Newton	Diamond Area FPD	Yes	May 13, 2024
	Diamond SRD Newton County	No	
	East Newton Area FPD	Yes	June 25, 2024
	Fairview SRD Newton County	No	
	Highway 166 CID	No	
	Midway FPD	Yes	March 4, 2024
	Midway SRD Newton County	No	
	Neosho Area FPD	Yes	June 25, 2024
	Neosho Developers CID	Yes	March 29, 2024
	Neosho SRD Newton County	Yes	May 6, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Newton	Neosho TDD	Yes	April 8, 2024
	Neosho-Newton County PLD	Yes	June 3, 2024
	Newton County Ambulance District	Yes	January 18, 2024
	Newton County Health Department	Yes	January 9, 2024
	PWSD 1 Newton County	Yes	May 24, 2024
	Redings Mill FPD	Yes	June 4, 2024
	Seneca Area FPD	Yes	February 22, 2024
	Seneca SRD Newton County	Yes	June 25, 2024
Nodaway	Clearmont FPD	No	
	Elmo Area FPD	No	
	Graham FPD	Yes	April 10, 2024
	Hopkins FPD	No	
	Jackson Township FPD	No	
	Nodaway County Ambulance District	Yes	June 4, 2024
	Nodaway County Health Center	Yes	June 28, 2024
	Parnell FPD	Yes	May 26, 2024
	Polk Rural FPD	Yes	March 16, 2024
	PWSD 1 Nodaway County	Yes	June 28, 2024
	Skidmore FPD	Yes	June 23, 2024
	Union Township FPD	Yes	December 14, 2023
Oregon	Oregon County Ambulance District	No	
	Oregon County Health Department	No	
	Oregon County Library District	No	
	Thayer SRD Oregon County	No	
Osage	Chamois Volunteer FPD	No	
	Lake Drainage District 1	Yes	January 15, 2024
	Linn FPD	Yes	June 15, 2024
	Osage Ambulance District	Yes	June 28, 2024
	PWSD 1 Osage County	Yes	June 18, 2024
	PWSD 2 Osage County	Yes	June 19, 2024
	PWSD 3 Osage County	Yes	June 18, 2024
	PWSD 4 Osage County	No	
Ozark	Ozark County Ambulance District	Yes	June 9, 2024
	Ozark County Health Center	No	
	PWSD 1 Ozark County	Yes	March 7, 2024
Pemiscot	Pemiscot County Health Center	No	
	Pemiscot County Memorial Hospital	No	
	Steele Highway 61 CID	No	
Perry	Perry County Health Department	No	
	Perryville Highway 61 & 51 CID	No	
	PWSD 1 Perry County	Yes	March 18, 2024
	PWSD 2 Perry County	Yes	May 20, 2024
Pettis	Pettis County Ambulance District	Yes	June 17, 2024
	Pettis County FPD 1	No	
	Pettis County Health Center	No	
Phelps	PWSD 1 Pettis-Johnson-Saline County	No	
	Doolittle Rural FPD	No	
	Duke Rural FPD	No	
	Edgar Springs Rural Volunteer FPD	No	

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Phelps	Phelps County 911 Board	No	
	Phelps County Regional Medical Center	Yes	May 23, 2024
	PWSD 1 Phelps County	Yes	April 10, 2024
	PWSD 2 Phelps County	Yes	June 25, 2024
	PWSD 4 Phelps County	Yes	June 5, 2024
	Rolla Rural FPD	No	
	St. James Ambulance District	No	
	St. James FPD	Yes	June 12, 2024
Pike	Buffalo Township FPD	Yes	March 6, 2024
	Curryville Volunteer FPD	Yes	January 3, 2024
	Eolia Community FPD	No	
	Louisiana SRD 3 Pike County	Yes	January 26, 2024
	Pike County 911 Board	Yes	May 2, 2024
	Pike County Health Department	No	
Platte	9 Highway Corridor CID	No	
	Camden Point FPD	Yes	June 27, 2024
	Central Platte FPD	No	
	Creekside CID	Yes	June 28, 2024
	Creekside TDD	Yes	June 28, 2024
	Dearborn Area FPD	No	
	Drainage District 1 Platte County	Yes	June 26, 2024
	Edgerton-Trimble FPD	Yes	June 30, 2024
	Farley SRD Platte County	Yes	June 26, 2024
	Meadows at Creekside CID	Yes	June 28, 2024
	Northland Regional AD	Yes	June 17, 2024
	Park Plaza TDD	Yes	June 25, 2024
	Parkville Commons TDD	No	
	Parkville Market Place #2 CID	Yes	June 12, 2024
	Parkville Market Place CID	Yes	June 13, 2024
	Parkville Old Towne CID	Yes	May 29, 2024
	Parkville SRD Platte County	Yes	June 26, 2024
	PC-I CID	Yes	April 8, 2024
	Platte City SRD Platte County	Yes	June 26, 2024
	Platte County Health Department	Yes	June 24, 2024
	Platte County Missouri South TDD I	Yes	June 27, 2024
	Platte County Missouri South TDD II	Yes	June 27, 2024
	Platte County Regional Sewer District	Yes	June 17, 2024
	Platte Valley Plaza TDD	Yes	June 26, 2024
	PWSD 2 Platte County	Yes	April 2, 2024
	PWSD 4 Platte County	Yes	June 30, 2024
	PWSD 7 Platte County	Yes	May 8, 2024
	PWSD 8 Platte County	Yes	June 30, 2024
	Smithville Area FPD	No	
	Southern Platte Ambulance District	Yes	May 22, 2024
	Southern Platte FPD	Yes	June 21, 2024
	Tremont Square TDD	Yes	June 27, 2024
	Tuileries Plaza TDD	No	
	Village of Green Hills TDD	Yes	June 28, 2024
	Waldron Levee District	Yes	June 30, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Platte	Weatherby Lake FPD	No	
	West Platte FPD	Yes	January 30, 2024
Polk	Weston SRD Platte County	Yes	June 26, 2024
	Blue Mound SRD Polk County	Yes	February 9, 2024
	Bolivar SRD Polk County	Yes	June 24, 2024
	Central Polk County FPD	No	
	Flemington SRD Polk County	Yes	June 7, 2024
	Humansville SRD Polk County	Yes	June 4, 2024
	Morrisville FPD	Yes	March 27, 2024
	Pleasant Hope FPD	No	
	Polk County 911 Board	No	
	Polk County Health Center	No	
	Polk County Library District	Yes	June 24, 2024
	Prairie Heights Area Common SwrD	No	
	Southwest SRD Polk County	Yes	January 19, 2024
Pulaski	Bowman TDD	No	
	Central Ozarks Utility & Service	Yes	June 4, 2024
	Crocker Highway 17 CID	No	
	Crocker Rural FPD	No	
	Dixon Ambulance District	Yes	June 20, 2024
	Dixon Rural FPD	No	
	Ehrhardt Properties TDD	Yes	June 27, 2024
	Farris Family TDD	No	
	Hazelgreen FPD	No	
	Interstate Plaza/North Town Village TDD	No	
	Liberty Commons CID Pulaski County	Yes	February 28, 2024
	Plattner CID	Yes	June 6, 2024
	Pulaski County 911 Board	Yes	January 11, 2024
	Pulaski County Ambulance District	Yes	June 13, 2024
	Pulaski County Health Department	Yes	May 21, 2024
	Pulaski County Library District	Yes	April 25, 2024
	Pulaski County Sewer District	No	
	PWSD 1 Pulaski County	Yes	April 25, 2024
	PWSD 2 Pulaski County	Yes	April 10, 2024
	Waynesville Rural FPD	No	
	Westgate CID	Yes	June 28, 2024
Putnam	Elm Township FPD	Yes	May 29, 2024
	Grant Township FPD	Yes	February 8, 2024
	Lake Thunderhead SRD Putnam County	Yes	March 28, 2024
	Liberty Township FPD	No	
	Putnam County Ambulance District	No	
	Putnam County E-911 Board	Yes	February 14, 2024
	Putnam County Health Department	Yes	January 23, 2024
	Putnam County Library District	Yes	June 25, 2024
	Unionville SRD Putnam County	No	
	York Township Volunteer FPD	No	
Ralls	Hannibal Rural FPD	Yes	May 24, 2024
	PWSD 1 Ralls County	Yes	June 26, 2024
	Ralls County 911 Board	Yes	May 28, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Ralls	Ralls County Ambulance District 3	Yes	June 19, 2024
	Ralls County Health Department	Yes	March 18, 2024
	Ralls County Library District	Yes	June 12, 2024
Randolph	Eastern Randolph Rural FPD	Yes	June 24, 2024
	Higbee Area FPD	Yes	January 14, 2024
	Little Dixie Regional PLD	Yes	May 14, 2024
	Northeast R-IV Rural FPD	Yes	June 24, 2024
	Randolph County Ambulance District	No	
	Randolph County Health Department	Yes	April 3, 2024
	Southeastern Randolph FPD	Yes	June 24, 2024
	Thomas Hill PWSD 1 Randolph County	Yes	April 3, 2024
	Westran FPD	No	
Ray	Consolidated PWSD 2 Ray County	No	
	Crooked River Drainage District	No	
	Crystal Lakes SRD Ray County	Yes	June 27, 2024
	Drainage District Ray County	Yes	February 12, 2024
	Egypt Levee District	Yes	February 12, 2024
	Hardin FPD	No	
	Hardin SRD Ray County	No	
	Hardin-Oak Grove Drainage District	Yes	January 13, 2024
	Henrietta-Crooked River D&LD	No	
	Lawson Community Fire & Rescue	Yes	June 6, 2024
	Levee District 1 Ray County	No	
	Levee District 5 Ray County	No	
	Missouri Valley D&LD	Yes	February 5, 2024
	Orrick FPD	Yes	February 20, 2024
	PWSD 1 Ray County	Yes	June 13, 2024
	Ray County 911 Board	Yes	May 8, 2024
	Ray County Health Department	Yes	May 31, 2024
	Ray County Library District	Yes	June 11, 2024
	Richmond FPD	Yes	February 28, 2024
	Stet Rural FPD	Yes	June 8, 2024
	Tri-County Drainage District	No	
	Wood Heights FPD	Yes	June 17, 2024
Reynolds	Garwood FPD	No	
	Northern Reynolds County FPD	No	
	PWSD 1 Reynolds County	Yes	June 25, 2024
	Reynolds County 911 Board	Yes	February 14, 2024
	Reynolds County Ambulance District	Yes	May 14, 2024
	Reynolds County Health Center	No	
Ripley	Reynolds County Library District	No	
	Bennett SRD Ripley County	Yes	February 23, 2024
	Current River SRD Ripley County	Yes	February 23, 2024
	Doniphan SRD Ripley County	Yes	January 23, 2024
	Fairdealing SRD Ripley County	Yes	February 23, 2024
	Flatwoods SRD Ripley County	Yes	February 23, 2024
	Jordan SRD Ripley County	Yes	February 23, 2024
	Little Black SRD Ripley County	Yes	February 23, 2024
	Logan Creek SRD Ripley County	Yes	February 23, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Ripley	Mabrey Bay SRD Ripley County	Yes	February 23, 2024
	Naylor Drainage District	Yes	April 2, 2024
	Naylor SRD Ripley County	Yes	February 23, 2024
	Oxly SRD Ripley County	Yes	February 23, 2024
	Pine Bardley SRD Ripley County	Yes	February 23, 2024
	Ponder Gatewood SRD Ripley County	Yes	February 23, 2024
	Poynor SRD Ripley County	Yes	February 23, 2024
	Pratt SRD Ripley County	Yes	February 23, 2024
	Purman SRD Ripley County	No	
	PWSD 1 Ripley County	Yes	February 13, 2024
	PWSD 2 Ripley County	Yes	March 5, 2024
	Ripley County Public Health Center	Yes	January 11, 2024
	Running Water SRD Ripley County	Yes	February 23, 2024
	Tucker Bay SRD Ripley County	Yes	February 23, 2024
	Wolfe Creek SRD Ripley County	Yes	February 23, 2024
Saline	Blackburn Elmwood SRD Saline County	Yes	February 1, 2024
	Cole Lake Drainage District 2	No	
	Fish Creek Reorganized DD	Yes	March 10, 2024
	Gilliam SRD Saline County	No	
	Grand Pass SRD Saline County	No	
	Levee District 2 Saline County	No	
	Malta Bend FPD	Yes	June 28, 2024
	Malta Bend Levee District	Yes	April 23, 2024
	Malta Bend SRD Saline County	No	
	Marshall SRD Saline County	Yes	January 15, 2024
	PWSD 1 Saline County	Yes	February 2, 2024
	PWSD 2 Saline County	Yes	March 4, 2024
	PWSD 3 Saline County	No	
	Saline County 911 Board	Yes	June 26, 2024
	Saline County Ambulance District 3	Yes	March 26, 2024
	Saline County Health Department	No	
	Saline County Rural FPD	No	
	Saline-Lafayette County Levee District	Yes	January 26, 2024
	Slater Ambulance District 1	Yes	February 23, 2024
	Slater Rural FPD	Yes	April 3, 2024
	Slater SRD Saline County	Yes	January 24, 2024
	Sweet Springs Ambulance District	No	
	Sweet Springs SRD Saline County	Yes	January 12, 2024
	West Central FPD	Yes	June 5, 2024
	West Glasgow Levee District	Yes	December 13, 2023
Schuyler	Consolidated PWSD 1 Schuyler County	No	
	Lancaster Fire and Rescue FPD	Yes	June 28, 2024
	Schuyler County Health Department	Yes	June 4, 2024
	Schuyler County Library District	Yes	June 4, 2024
Scotland	Bear Creek Watershed Subdistrict	No	
	Consolidated PWSD 1 Scotland County	Yes	June 25, 2024
	Scotland County Ambulance District	Yes	April 14, 2024
	Scotland County Health Department	Yes	January 16, 2024
	Scotland County Library District	Yes	June 27, 2024



Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Scott	NBC FPD	Yes	May 29, 2024
	North Main/Malone TDD	Yes	April 10, 2024
	Oran FPD	Yes	June 30, 2024
	PWSD 1 Scott County	Yes	June 30, 2024
	PWSD 2 Scott County	Yes	March 7, 2024
	Scott County Health Department	No	
	Scott County Rural FPD	Yes	February 4, 2024
	Southern Scott Ambulance District	Yes	January 20, 2024
Shannon	Shannon County Ambulance District	No	
	Shannon County Health Department	Yes	June 27, 2024
	Timber Community FPD	Yes	January 20, 2024
Shelby	Salt River Ambulance District	No	
	Salt River NHD	No	
	Shelbina FPD	Yes	April 15, 2024
	Shelbina SRD Shelby County	Yes	April 2, 2024
St. Charles	Shelby County Health Department	Yes	January 3, 2024
	501 South Main Street CID	Yes	April 16, 2024
	Augusta FPD	No	
	BaratHaven CID	Yes	June 28, 2024
	BaratHaven TDD	Yes	June 28, 2024
	Bear Creek CID	Yes	June 4, 2024
	Belleau CID	Yes	April 30, 2024
	Bogey Hills Plaza CID	Yes	June 19, 2024
	Boscherts Landing TDD	No	
	Bryan Road CID	Yes	February 26, 2024
	Caledonia CID	Yes	February 28, 2024
	Central County Fire & Rescue	Yes	June 24, 2024
	Cottleville FPD	Yes	June 30, 2024
	Cottleville Greenway CID	Yes	March 25, 2024
	Crown CID	Yes	April 30, 2024
	Crown TDD	Yes	April 30, 2024
	Dardenne Town Square TDD	Yes	June 20, 2024
	Darst Bottom Levee District	Yes	February 20, 2024
	Duckett Creek Sewer District	Yes	May 30, 2024
	Elm & 370 CID	Yes	February 20, 2024
	Elm Point Commons CID	Yes	February 20, 2024
	Fairgrounds Road CID	Yes	February 27, 2024
	First Capital Drive TDD	No	
	Fountain Lakes Commerce Center North CID	Yes	June 28, 2024
	Fountain Lakes Community Center South CID	Yes	June 28, 2024
	Greens Bottom Drainage District	Yes	June 28, 2024
	Hancock Drainage District	Yes	June 28, 2024
	Hutchings Farm Plaza TDD	Yes	March 14, 2024
	Junction CID	Yes	April 30, 2024
	Junction TDD	No	
	Kingsmill TDD	No	
	Lake St. Louis FPD	No	
	Mark Twain Mall TDD	No	
	Megan Shoppes TDD	Yes	February 26, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
St. Charles	Mexico Road TDD	Yes	June 25, 2024
	Mid Rivers/North TDD	Yes	March 6, 2024
	New Melle FPD	No	
	New Town at St. Charles	Yes	May 30, 2024
	New Town at St. Charles II	Yes	May 30, 2024
	O'Fallon FPD	Yes	May 29, 2024
	O'Fallon Retail Walk CID	Yes	June 19, 2024
	Old Town Cottleville CID	Yes	March 28, 2024
	Orchard Farm FPD	Yes	March 11, 2024
	Plaza at Noah's Ark CID	Yes	April 30, 2024
	Rivers Pointe FPD	Yes	June 13, 2024
	South Ridge CID	Yes	February 27, 2024
	St. Charles County AD	Yes	June 17, 2024
	St. Charles Riverfront CID	No	
	St. Charles Riverfront TDD	No	
	Streets of Caledonia CID	Yes	February 22, 2024
	Suits U Mexico CID	Yes	February 27, 2024
	Veterans Memorial Parkway CID	Yes	March 22, 2024
	Waterbury Storm Water CID	Yes	March 25, 2024
	Wentzville Bend CID	Yes	June 28, 2024
	Wentzville Bluffs CID	Yes	April 30, 2024
	Wentzville Commons Connector TDD	No	
	Wentzville FPD	Yes	May 23, 2024
	Wentzville II TDD	Yes	March 29, 2024
	Wentzville Industrial TDD	No	
	Wentzville Parkway I TDD	Yes	May 15, 2024
	Wentzville Parkway Regional CID	Yes	June 28, 2024
	Wentzville TDD	Yes	June 28, 2024
	Wentzville Three TDD	Yes	June 27, 2024
	West Clay Extension CID	Yes	May 2, 2024
	WingHaven TDD	Yes	June 19, 2024
	Zumbehl Road CID	Yes	June 12, 2024
St. Clair	Appleton City SRD St. Clair County	Yes	January 24, 2024
	Chloe SRD St. Clair County	Yes	May 7, 2024
	Collins CID	No	
	Collins FPD	Yes	March 9, 2024
	Collins SRD St. Clair County	No	
	Hillsdale SRD St. Clair County	No	
	Iconium FPD	Yes	February 28, 2024
	Lowry City SRD St. Clair County	No	
	Osceola SRD St. Clair County	Yes	January 8, 2024
	Sac Osage FPD	Yes	January 12, 2024
	St. Clair County Health Center	No	
	St. Clair County Library District	Yes	January 26, 2024
St. Francois	Vista SRD St. Clair County	No	
	Doe Run FPD	Yes	June 27, 2024
	Park Hills TDD	Yes	June 28, 2024
	Pilot Knob Rural Water District	No	
	PWSD 1 St. Francois County	Yes	April 28, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
St. Francois	PWSD 2 St. Francois County	Yes	January 16, 2024
	St. Francois Ambulance District	Yes	June 27, 2024
	St. Francois County 911 Board	Yes	June 20, 2024
	St. Francois County Health Center	No	
	Wolf Creek FPD	Yes	February 12, 2024
St. Louis	1030 Woodcrest Terrace Drive CID	No	
	1030 Woodcrest Terrace Drive TDD	No	
	12796 Manchester Road TDD	No	
	370/MO Bottom Road/Taussig Road TDD	No	
	4325 Butler Hill Road CID	No	
	8750 Manchester Road CID	Yes	May 3, 2024
	Adie/St. Charles Rock Road CID	Yes	April 16, 2024
	Affton FPD	Yes	June 12, 2024
	Affton Plaza CID	Yes	June 30, 2024
	Ballwin Town TDD	Yes	June 28, 2024
	Black Jack FPD	Yes	May 30, 2024
	Brentwood Pointe TDD	No	
	Brentwood Public Library District	Yes	February 26, 2024
	Brentwood/Eager TDD	Yes	June 28, 2024
	Bridgeton NWP CID	Yes	April 16, 2024
	Bridgeton NWP TDD	Yes	April 16, 2024
	Bridgeton Powerplex CID	No	
	Castle Point Street Light District	Yes	May 28, 2024
	Centene Plaza TDD	Yes	June 26, 2024
	Center at Kenrick Plaza CID	Yes	June 30, 2024
	Chambers/West Florissant CID	Yes	March 19, 2024
	Chesterfield Blue Valley CID	No	
	Chesterfield Commons TDD	No	
	Chesterfield Valley TDD	Yes	April 25, 2024
	Clarkson Kehrs Mill TDD	Yes	May 17, 2024
	Colonial Marketplace CID	Yes	April 29, 2024
	Community FPD	Yes	June 28, 2024
	Crestwood Point CID	Yes	June 19, 2024
	Crestwood Point TDD	Yes	June 19, 2024
	Crestwood Square CID	Yes	April 30, 2024
	Creve Coeur FPD	Yes	June 21, 2024
	Crossings CID	Yes	June 28, 2024
	Des Peres Corners TDD	Yes	May 24, 2024
	Dierbergs Des Peres TDD	Yes	June 27, 2024
	Ellisville Marketplace CID	Yes	June 28, 2024
	Elm Grove TDD	Yes	June 25, 2024
	Elmwood Park Street Light District	No	
	Eureka Commercial Park TDD	Yes	March 26, 2024
	Eureka FPD	Yes	June 28, 2024
	Fenton FPD	Yes	June 18, 2024
	Florissant Valley FPD	Yes	June 28, 2024
	Fountain Plaza CID	Yes	March 12, 2024
	Francis Place TDD	Yes	June 10, 2024
	Glasgow Village SLD	No	

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
St. Louis	Grant Center CID	Yes	April 30, 2024
	Gravois Bluffs TDD	Yes	February 26, 2024
	Green Trails CID	Yes	June 28, 2024
	Hancock Street Light District	Yes	May 20, 2024
	Hanley Road Corridor TDD	Yes	June 28, 2024
	Hanley Station TDD	No	
	Hanley/Eager Road TDD	Yes	June 26, 2024
	Highway 367 & Parker Road TDD	Yes	February 27, 2024
	Hilltop CID	Yes	June 28, 2024
	Kenrick Plaza CID	Yes	February 26, 2024
	Kinloch FPD	No	
	Koch Plaza TDD	Yes	April 26, 2024
	Lafayette Center CID	Yes	June 19, 2024
	Lemay CID	Yes	March 29, 2024
	Lemay FPD	Yes	June 27, 2024
	Lindbergh East Concord TDD	Yes	June 20, 2024
	Loop Trolley TDD	Yes	June 28, 2024
	Lormil Heights TDD	Yes	February 19, 2024
	Lucas & Hunt/Chandler TDD	Yes	June 28, 2024
	MacKenzie Pointe Center CID	Yes	June 19, 2024
	Manchester Highlands TDD	Yes	June 25, 2024
	Manchester/Ballas CID	Yes	June 14, 2024
	Market at McKnight TDD	Yes	June 19, 2024
	Maryland Heights FPD	Yes	May 22, 2024
	Maryland Oaks CID	Yes	April 30, 2024
	Mayfair Plaza CID	Yes	February 27, 2024
	Mehlville FPD	Yes	June 12, 2024
	Meramec Station Road & Hwy 141 TDD	Yes	June 28, 2024
	Metro North FPD	Yes	June 27, 2024
	Metro West FPD	Yes	June 21, 2024
	Metro Zoological Park & Museum District	Yes	April 5, 2024
	Metropolitan Taxicab Commission	No	
	Mid-County FPD St. Louis County	Yes	June 26, 2024
	Midwest Plaza CID	Yes	April 19, 2024
	Missouri Bottom Road CID	Yes	June 18, 2024
	Missouri Bottom Road TDD	Yes	June 18, 2024
	Missouri Clean Energy District	Yes	June 25, 2024
	Monarch FPD	Yes	June 30, 2024
	Natural Bridge/St. Charles Rock Road CID	Yes	March 1, 2024
	NEWCO TDD	Yes	June 28, 2024
	North County Fire & Rescue FPD	Yes	June 12, 2024
	North Oaks Plaza Shopping Center CID	Yes	June 28, 2024
	North Outer Forty TDD	Yes	June 19, 2024
	Northeast Ambulance & FPD	No	
	NWP CID	Yes	April 16, 2024
	Old Dorsett Road CID	Yes	March 22, 2024
	Old Dorsett Road TDD	Yes	March 22, 2024
	Olive/Graeser TDD	Yes	February 8, 2024
	Paddock Forest CID	Yes	June 28, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
St. Louis	Pattonville FPD	Yes	June 18, 2024
	Pershall Road TDD	Yes	January 18, 2024
	Robertson FPD	Yes	June 27, 2024
	Robinwood West CID	Yes	March 16, 2024
	Seven Trails Drive TDD	Yes	February 21, 2024
	Shawneetown Acres CID	Yes	April 29, 2024
	Shawneetown Acres TDD	Yes	April 29, 2024
	Shoppes at Cross Keys TDD	Yes	April 30, 2024
	Shoppes at Hilltop TDD	Yes	April 30, 2024
	Shoppes at Old Webster TDD	Yes	December 8, 2023
	Shoppes at Sunset Hills CID	Yes	June 20, 2024
	South Hanley Road CID	Yes	June 28, 2024
	South Manchester TDD	Yes	March 22, 2024
	Spanish Lake FPD	Yes	June 20, 2024
	St. Ann City-Wide TDD	Yes	June 26, 2024
	St. Charles Rock Road CID	Yes	June 28, 2024
	St. Charles Rock Road TDD	Yes	June 26, 2024
	St. Cyr Road TDD	Yes	June 28, 2024
	St. John Crossings TDD	Yes	June 28, 2024
	St. John's Church Road TDD	Yes	February 26, 2024
	St. Louis County Library District	Yes	April 25, 2024
	St. Louis Ice Center CID	No	
	Station Plaza TDD	Yes	January 16, 2024
	Telegraph Crossing North CID	Yes	April 30, 2024
	Tori Pines Commons CID	Yes	February 28, 2024
	Town & Country Crossing TDD	No	
	University Place TDD	Yes	June 20, 2024
	Upper West End Park CID	No	
	Valley Park FPD	Yes	June 17, 2024
	Victoria Crossing CID	Yes	February 28, 2024
	Viking Conference Center CID	Yes	February 26, 2024
	Watson Plaza CID	Yes	June 28, 2024
	Watson-Laclede Station Road CID	Yes	April 9, 2024
	West County EMS & FPD	Yes	June 24, 2024
	West Overland EMS & FPD	Yes	June 13, 2024
	Westport Plaza I CID	Yes	March 22, 2024
	Westport Plaza II CID	Yes	February 27, 2024
	Westport Plaza TDD	Yes	March 22, 2024
	Wheaton Cook Lyndhurst SLD	No	
St. Louis City	620 Market TDD	Yes	June 19, 2024
	Adler Lofts TDD	No	
	Bottle District TDD	Yes	June 27, 2024
	Broadway Hotel TDD	Yes	March 22, 2024
	CB 5421/5975 TDD	Yes	June 28, 2024
	Crowne Plaza TDD	No	
	Euclid Buckingham TDD	No	
	Hampton Berthold CID	No	
	Hampton Berthold TDD	No	
	Highlands TDD	Yes	February 26, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
St. Louis City	Holly Hills SBD	Yes	March 19, 2024
	Laclede's Landing CID	Yes	March 18, 2024
	Laurel TDD	Yes	January 30, 2024
	Meadows TDD	Yes	May 28, 2024
	Merchant's Laclede TDD	Yes	June 28, 2024
	Southtown TDD	Yes	February 27, 2024
	St. Louis Food Hub TDD	Yes	May 14, 2024
	Tower Grove South Concerned Citizen SBD	Yes	June 30, 2024
Ste. Genevieve	Ozora CID	Yes	June 28, 2024
	PWSD 1 Ste. Genevieve County	Yes	February 19, 2024
	Ste. Genevieve County Health Center	Yes	June 18, 2024
	Ste. Genevieve County PLD	No	
Stoddard	Ste. Genevieve County SRD A	Yes	May 21, 2024
	Bluff SRD Stoddard County	Yes	January 29, 2024
	Crowder Zeta SRD Stoddard County	Yes	February 16, 2024
	Drainage District 12 Stoddard County	Yes	June 25, 2024
	Drainage District 15 Stoddard County	Yes	June 25, 2024
	Drainage District 28 Stoddard County	No	
	Drainage District 31 Stoddard County	Yes	June 25, 2024
	Drainage District 4 Stoddard County	Yes	June 25, 2024
	Drainage District 5 Stoddard County	Yes	June 25, 2024
	Drainage District 6 Stoddard County	Yes	June 25, 2024
	Dudley SRD Stoddard County	No	
	Gray Ridge SRD Stoddard County	No	
	Lavalle SRD Stoddard County	Yes	April 9, 2024
	PWSD 3 Stoddard County	Yes	February 19, 2024
	PWSD 5 Stoddard County	No	
	PWSD 6 Stoddard County	Yes	February 15, 2024
	PWSD 7 Stoddard County	Yes	January 30, 2024
	Stoddard County 911 Board	Yes	January 25, 2024
	Stoddard County Ambulance District	Yes	January 12, 2024
	Stoddard County Public Health Center	No	
Stone	Hurley FPD	Yes	June 28, 2024
	Indian Ridge TDD	No	
	North Stone-Northeast Barry County FPD	Yes	June 4, 2024
	PWSD 1 Stone County	Yes	June 30, 2024
	PWSD 2 Stone County	Yes	June 20, 2024
	Reorganized Common SwrD Stone County	Yes	June 20, 2024
	Southern Stone County FPD	Yes	May 16, 2024
	Stone County 911 Board	Yes	June 27, 2024
	Stone County Health Department	Yes	June 24, 2024
	Stone County Library District	No	
Sullivan	Flori Drive CID	Yes	March 14, 2024
	Harris SRD Sullivan County	Yes	March 15, 2024
	Locust Creek Watershed Subdistrict	Yes	May 15, 2024
	Medicine Creek FPD	Yes	January 26, 2024
	Milan SRD Sullivan County	Yes	March 28, 2024
	Sullivan County Ambulance District	Yes	January 31, 2024
	Sullivan County Health Department	Yes	January 3, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Sullivan	Sullivan County Library District	Yes	June 7, 2024
Taney	76 Entertainment CID	Yes	June 26, 2024
	Branson Commerce Park CID	No	
	Branson Creek CID	No	
	Branson Hills CID	Yes	January 25, 2024
	Branson Hills Infrastructure Fa CID	Yes	March 29, 2024
	Branson Landing TDD	Yes	June 25, 2024
	Branson Regional Airport TDD	Yes	June 27, 2024
	Cedarcreek FPD	Yes	June 8, 2024
	Central Taney County FPD	Yes	February 29, 2024
	Fall Creek Valley CID	No	
	Forsythe Road CID	No	
	Forsythe Road TDD	No	
	Historic Downtown Branson CID	No	
	Protem FPD	Yes	May 14, 2024
	PWSD 1 Taney County	Yes	March 6, 2024
	PWSD 2 Taney County	Yes	June 30, 2024
	PWSD 3 Taney County	Yes	March 26, 2024
	Taney County Ambulance District	Yes	June 28, 2024
	Taney County Health Department	Yes	June 28, 2024
	Taney County Regional SwrD	Yes	May 20, 2024
	Western Taney County FPD	Yes	June 7, 2024
Texas	Licking Route 32 CID	No	
	PWSD 1 Texas County	Yes	May 30, 2024
	PWSD 2 Texas County	Yes	June 3, 2024
	PWSD 3 Texas County	Yes	June 28, 2024
	PWSD 4 Texas County	Yes	March 13, 2024
	TCMH CID	Yes	June 6, 2024
	Texas County EMS Board	No	
	Texas County Health Department	Yes	May 1, 2024
	Texas County Library District	Yes	May 21, 2024
	Texas County Memorial Hospital	Yes	May 31, 2024
Vernon	Consolidated PWSD 1 Vernon County	Yes	June 30, 2024
	PWSD 2 Vernon County	Yes	January 30, 2024
	PWSD 7 Vernon County	Yes	March 21, 2024
	Vernon County Health Department	Yes	March 4, 2024
Warren	Marthasville Community AD	Yes	March 23, 2024
	Marthasville FPD	Yes	June 20, 2024
	Warren County 911 Board	Yes	May 14, 2024
	Warren County Ambulance District	Yes	May 20, 2024
	Warrenton FPD	Yes	June 6, 2024
	Wright City FPD	Yes	May 21, 2024
Washington	Caledonia FPD	Yes	March 10, 2024
	Irondale FPD	Yes	February 20, 2024
	Potosi FPD	Yes	May 24, 2024
	PWSD 1 Washington County	Yes	January 27, 2024
	PWSD 4 Washington County	Yes	January 16, 2024
	Richwoods FPD	No	
	Washington County 911 Board	No	

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual	Date Filed
Washington	Washington County AD	Yes	June 28, 2024
	Washington County Health Department	Yes	February 5, 2024
	Washington County Library District	Yes	June 26, 2024
Wayne	Clearwater FPD	No	
	PWSD 2 Wayne County	Yes	February 14, 2024
	PWSD 4 Butler-Wayne County	Yes	June 4, 2024
	Wayne County Health Center	Yes	January 19, 2024
Webster	Marshfield FPD	Yes	March 7, 2024
	Niangua FPD	Yes	June 15, 2024
	Seymour SRD Webster County	Yes	February 28, 2024
	Southern Webster County FPD	No	
	Spindler TDD	Yes	June 19, 2024
	Webster County 911 Board	Yes	June 28, 2024
	Webster County Health Unit	No	
	Webster County Library District	Yes	June 24, 2024
	Worth County 911 Board	Yes	January 26, 2024
	Worth County Ambulance District	Yes	May 28, 2024
Worth	Worth County FPD	Yes	April 14, 2024
	Mountain Grove SRD Wright County	Yes	April 8, 2024
	PWSD 1 Wright County	Yes	December 29, 2023
Wright	Wright County 911 Board	Yes	June 3, 2024
	Wright County Health Department	Yes	June 26, 2024
	Wright County Library District	Yes	June 20, 2024
Total Filed		1,152	
Total Not Filed		377	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
D&LD	Drainage and Levee District
DD	Drainage District
EMS	Emergency Services
FPD	Fire Protection District
HHA	Home Health Agency
NHD	Nursing Home District
PACE	Property Assessed Clean Energy
PID	Port Improvement District
PLD	Public Library District
PWSD	Public Water Supply District
RRD	Regional Recreational District
SBD	Special Business District
SLD	Street Light Maintenance District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District
WSD	Watershed Subdistrict



Appendix B  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due October 31, 2023  
 Filed in June 2024

Fiscal Year Ended April 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	Renaissance Plaza CID	Yes	June 14, 2024
Total Filed		1	

Acronyms:

CID                      Community Improvement District

Appendix C  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Filed in June 2024

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Greene	Northwest Area CID	Yes	June 14, 2024
St. Louis City	501 Olive CID	Yes	June 26, 2024
	501 Olive TDD	Yes	June 26, 2024
Total Filed		3	

Acronyms:

CID               Community Improvement District  
TDD               Transportation Development District

Appendix D  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due February 29, 2024  
Filed in June 2024

Fiscal Year Ended August 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Holt	Little Tarkio Drainage District	Yes	June 26, 2024
Stoddard	PWSD 2 Stoddard County	Yes	June 27, 2024
Total Filed		2	

Acronyms:

PWSD            Public Water Supply District

Appendix E  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due March 31, 2024  
 Filed in June 2024

Fiscal Year Ended September 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Ralls	Cannon PWSD 1 Ralls County	Yes	June 28, 2024
Total Filed		1	

Acronyms:

PWSD            Public Water Supply District

Appendix F  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due April 30, 2024  
Filed in June 2024

Fiscal Year Ended October 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Carroll	Baltimore Bend Levee District	Yes	June 3, 2024
Platte	PWSD 3 Platte County	Yes	June 19, 2024
Wayne	East Wayne County Ambulance District	Yes	June 3, 2024
Total Filed		3	

Acronyms:

PWSD            Public Water Supply District



# Scott Fitzpatrick

---

## Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
June 2024

Report No. 2024-053

August 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Municipal Court and Revenue Filings

## June 2024

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended December 31, 2023 Reports Due June 30, 2024.....	5
B	Status of Counties Required to File Addendums and Certifications - Fiscal Year Ended December 31, 2023 Reports Due June 30, 2024.....	14
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in June 2024 .....	15
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due February 29, 2024 Filed in June 2024 .....	16
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2024 Filed in June 2024 .....	17
F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due April 30, 2024 Filed in June 2024 .....	18



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by June 30, 2024, under Section 105.145, RSMo, and 15 CSR 40-3.030 and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) shall notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO shall notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Due to different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 267 cities, 11 towns, and 130 villages is presented in summary on page 3 and by individual entity in Appendix A. The filing status for 5 counties is presented in summary on page 4 and by individual entity in Appendix B. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in June 2024, after their filing deadline. The filing status for these 8 cities and 1 village is presented in summary on page 4 and by individual entity in Appendixes C to F.

Scott Fitzpatrick  
State Auditor



---

# Monthly Report on Municipal Court and Revenue Filings

June 2024

## Executive Summary

---

### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. Rule 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires the SAO to notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359, RSMo, and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and a mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 267 cities, 11 towns, and 130 villages with a fiscal year end of December 31, 2023, whose financial report was due by June 30, 2024. Of the 408 municipalities, 275 filed the financial report timely. Of the 239 municipalities required to file an addendum, 107 filed timely. Of the 94 municipalities required to file a certification, 53 filed timely.



Monthly Report on Municipal Court and Revenue Filings  
June 2024  
Executive Summary

---

This report includes the filing status for the 5 counties, with a fiscal year end of December 31, 2023, whose addendum and certification was due by June 30, 2024. Of these entities, 3 filed their addendum timely, and 3 filed their certification timely.

This report includes the filing status for 8 cities and 1 village that filed at least one of the items (financial report, addendum, or certification) in June 2024, after their filing deadline. Of these municipalities, 9 filed an annual financial report and 2 filed an addendum.

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	City of Brashear	Yes	June 25, 2024	Yes	N/A
	City of Kirksville	Yes	June 27, 2024	Yes	N/A
	Village of Millard	Yes	January 10, 2024	N/A	N/A
Andrew	City of Bolckow	No		N/A	N/A
	Village of Cosby	Yes	February 27, 2024	N/A	N/A
	Village of Country Club	Yes	May 15, 2024	No	N/A
	Village of Rea	No		N/A	N/A
	Village of Rosendale	Yes	June 14, 2024	N/A	N/A
Atchison	City of Fairfax	No		No	N/A
	City of Rock Port	No		No	N/A
	Village of Watson	Yes	June 28, 2024	N/A	N/A
Audrain	Village of Rush Hill	No		No	N/A
Barry	Arrow Point Village, Inc.	Yes	May 14, 2024	N/A	N/A
	City of Butterfield	Yes	June 28, 2024	Yes	N/A
	City of Cassville	Yes	June 11, 2024	Yes	N/A
	City of Seligman	Yes	April 9, 2024	Yes	No
	City of Wheaton	Yes	May 13, 2024	Yes	Yes
	Village of Chain O Lakes	Yes	June 26, 2024	N/A	N/A
	Village of Emerald Beach	Yes	February 14, 2024	N/A	N/A
	City of Liberal	Yes	June 24, 2024	No	N/A
	Village of Lamar Heights	Yes	January 17, 2024	N/A	N/A
Bates	City of Amoret	Yes	June 23, 2024	N/A	N/A
	City of Hume	Yes	June 26, 2024	N/A	N/A
	City of Rich Hill	No		No	N/A
	City of Rockville	No		N/A	N/A
	Village of Foster	Yes	April 26, 2024	N/A	N/A
	Village of Passaic	Yes	June 10, 2024	N/A	N/A
	City of Cole Camp	Yes	June 10, 2024	Yes	Yes
Benton	City of Lincoln	Yes	June 28, 2024	Yes	N/A
	City of Warsaw	Yes	June 28, 2024	No	N/A
Bollinger	Village of Glen Allen	No		N/A	N/A
	Village of Sedgewickville	No		N/A	N/A
Boone	Town of Harrisburg	Yes	June 13, 2024	N/A	N/A
	Town of McBaine	No		N/A	N/A
Buchanan	Village of Pierpont	Yes	June 17, 2024	N/A	N/A
	City of Easton	Yes	June 28, 2024	Yes	N/A
	Village of DeKalb	Yes	January 11, 2024	N/A	N/A
	Village of Rushville	Yes	January 20, 2024	N/A	N/A
Butler	City of Neelyville	Yes	December 28, 2023	N/A	N/A
	City of Poplar Bluff	No		No	Yes
Caldwell	City of Kidder	Yes	February 26, 2024	Yes	N/A
	City of Kingston	Yes	April 8, 2024	N/A	N/A
	City of Polo	No		No	N/A
Callaway	City of Auxvasse	Yes	May 15, 2024	No	N/A
	City of Fulton	Yes	June 21, 2024	No	N/A
	City of Holts Summit	Yes	June 21, 2024	Yes	N/A
	City of Mokane	Yes	April 23, 2024	N/A	N/A
	City of New Bloomfield	Yes	May 21, 2024	No	N/A

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual	Date Financial Report Filed	Filed Addendum	Filed Certification
		Financial Report			
Camden	City of Osage Beach	No		No	No
	Village of Four Seasons	Yes	June 28, 2024	No	N/A
Cape Girardeau	City of Jackson	Yes	June 20, 2024	Yes	Yes
	Town of Allenville	No		No	N/A
Carroll	City of Bosworth	No		No	N/A
	City of Hale	Yes	June 12, 2024	No	N/A
	Town of Carrollton	No		Yes	N/A
	Village of Tina	No		No	N/A
Carter	City of Grandin	Yes	January 12, 2024	Yes	N/A
	City of Van Buren	No		No	N/A
Cass	City of Drexel	Yes	May 31, 2024	Yes	N/A
	City of East Lynne	Yes	June 25, 2024	No	N/A
	City of Harrisonville	Yes	June 28, 2024	Yes	Yes
	City of Lake Winnebago	Yes	June 24, 2024	Yes	Yes
	City of Strasburg	Yes	June 5, 2024	Yes	N/A
	Village of Gunn City	No		N/A	N/A
	Village of Riverview Estates	Yes	May 24, 2024	N/A	N/A
	Village of West Line	Yes	January 20, 2024	N/A	N/A
	Village of Umber View Heights	Yes	May 17, 2024	N/A	N/A
	City of Mendon	No		N/A	N/A
Chariton	City of Sumner	No		N/A	N/A
	Village of Rothville	Yes	June 29, 2024	N/A	N/A
Christian	City of Billings	Yes	April 25, 2024	No	N/A
	City of Fremont Hills	Yes	March 12, 2024	Yes	N/A
	City of Nixa	Yes	May 23, 2024	No	N/A
	City of Ozark	No		No	N/A
	Village of Saddlebrooke	Yes	January 12, 2024	N/A	N/A
Clark	City of Revere	No		N/A	N/A
	City of Wyaconda	Yes	March 8, 2024	N/A	N/A
	Village of Luray	No		N/A	N/A
Clay	City of Glenaire	No		No	N/A
	City of Liberty	Yes	June 28, 2024	No	Yes
	City of Missouri City	Yes	June 25, 2024	Yes	N/A
	City of Pleasant Valley	Yes	June 20, 2024	Yes	Yes
	City of Randolph	Yes	May 27, 2024	N/A	N/A
	Village of Prathersville	Yes	March 3, 2024	Yes	N/A
	City of Trimble	Yes	June 17, 2024	Yes	N/A
Clinton	Village of Turney	No		N/A	N/A
	City of Russellville	Yes	May 13, 2024	N/A	N/A
Cole	Village of Wardsville	Yes	June 28, 2024	No	N/A
Cooper	City of Otterville	Yes	February 6, 2024	No	N/A
	Village of Windsor Place	Yes	June 27, 2024	No	N/A
Crawford	Village of Leasburg	No		No	N/A
	Village of West Sullivan	No		N/A	N/A
Dade	Village of Arcola	Yes	May 14, 2024	N/A	N/A
	Village of Dadeville	Yes	February 3, 2024	N/A	N/A
	Village of South Greenfield	No		N/A	N/A
Daviess	City of Gallatin	Yes	June 26, 2024	No	N/A

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Daviess	Village of Jameson	Yes	February 2, 2024	N/A	N/A
	Village of Lock Springs	No		N/A	N/A
	Village of Winston	Yes	June 15, 2024	Yes	N/A
DeKalb	City of Stewartsville	Yes	June 20, 2024	No	N/A
	City of Union Star	Yes	January 2, 2024	No	N/A
Dunklin	City of Cardwell	Yes	June 25, 2024	No	No
	Village of Rives	No		N/A	N/A
Franklin	City of Gerald	No		No	N/A
	City of St. Clair	Yes	June 19, 2024	Yes	Yes
	Town of Charmwood	No		N/A	N/A
	Village of Miramiguoa Park	No		No	N/A
Gentry	Village of Oak Grove	Yes	January 31, 2024	N/A	N/A
	City of McFall	Yes	March 5, 2024	N/A	N/A
	City of Stanberry	Yes	January 16, 2024	Yes	N/A
Greene	City of Republic	No		Yes	Yes
	City of Walnut Grove	Yes	June 28, 2024	No	No
	City of Willard	No		No	No
Grundy	City of Laredo	Yes	January 10, 2024	N/A	N/A
Harrison	City of Bethany	Yes	June 27, 2024	No	N/A
	City of Cainsville	Yes	February 13, 2024	N/A	N/A
	City of Gilman City	Yes	June 27, 2024	No	N/A
	City of New Hampton	Yes	April 10, 2024	Yes	N/A
	City of Ridgeway	Yes	February 21, 2024	Yes	N/A
	Village of Blythedale	Yes	May 24, 2024	N/A	N/A
	Village of Eagleville	Yes	June 11, 2024	No	N/A
	City of Blairstown	No		N/A	N/A
Henry	City of Deepwater	Yes	May 21, 2024	Yes	N/A
	Village of Tightwad	Yes	June 26, 2024	N/A	N/A
	City of Cross Timbers	Yes	April 29, 2024	N/A	N/A
Hickory	Village of Preston	Yes	March 18, 2024	N/A	N/A
	City of Forest City	Yes	June 27, 2024	No	N/A
Holt	Village of Fortescue	Yes	April 26, 2024	N/A	N/A
	City of Armstrong	Yes	June 30, 2024	N/A	N/A
Howard	City of Brandsville	Yes	February 15, 2024	N/A	N/A
	City of Mountain View	Yes	February 28, 2024	No	No
	City of West Plains	Yes	June 26, 2024	Yes	Yes
	City of Willow Springs	No		No	Yes
Iron	City of Annapolis	Yes	January 18, 2024	Yes	N/A
	Village of Des Arc	Yes	June 7, 2024	N/A	N/A
Jackson	City of Grain Valley	Yes	June 27, 2024	Yes	No
	City of Lake Lotawana	No		No	N/A
	City of Levasy	Yes	June 20, 2024	N/A	N/A
	City of Oak Grove	Yes	June 7, 2024	Yes	Yes
	Town of Unity Village	No		N/A	N/A
	Village of River Bend	Yes	April 16, 2024	N/A	N/A
Jasper	Village of Sibley	Yes	June 2, 2024	N/A	N/A
	City of Carytown	Yes	March 4, 2024	N/A	N/A
	City of Duenweg	Yes	June 28, 2024	Yes	Yes

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Jasper	City of Jasper	Yes	March 20, 2024	Yes	N/A
	City of Purcell	Yes	June 11, 2024	Yes	N/A
	City of Sarcoxie	No		No	N/A
	Village of Airport Drive	Yes	May 14, 2024	Yes	N/A
	Village of Avilla	No		N/A	N/A
	Village of Fidelity	No		N/A	N/A
	Village of Reeds	No		N/A	N/A
Jefferson	City of Kimmswick	No		N/A	N/A
	City of Pevely	Yes	March 28, 2024	No	No
	Village of Cedar Hill Lakes	Yes	February 13, 2024	N/A	N/A
	Village of Lake Tekakwitha	No		N/A	N/A
	Village of Parkdale	Yes	March 1, 2024	N/A	N/A
	Village of Peaceful Village	No		N/A	N/A
Johnson	City of Centerview	Yes	January 26, 2024	Yes	N/A
	City of Chilhowee	Yes	June 13, 2024	No	N/A
	City of Kingsville	Yes	June 4, 2024	No	N/A
	City of Knob Noster	Yes	February 7, 2024	Yes	Yes
	City of Leeton	Yes	June 28, 2024	Yes	N/A
Knox	City of Baring	Yes	June 30, 2024	N/A	N/A
	City of Edina	Yes	June 18, 2024	No	N/A
	City of Knox City	Yes	June 26, 2024	N/A	N/A
	Village of Newark	No		N/A	N/A
	Village of Novelty	Yes	June 24, 2024	No	N/A
Laclede	Village of Phillipsburg	Yes	April 3, 2024	N/A	N/A
Lafayette	City of Bates City	Yes	June 27, 2024	Yes	Yes
Lawrence	City of Aurora	No		Yes	Yes
	City of Halftown	No		N/A	N/A
	City of Marionville	Yes	June 21, 2024	Yes	N/A
	City of Mount Vernon	Yes	April 9, 2024	Yes	Yes
	City of Stotts City	No		No	N/A
	Village of Freistatt	No		No	N/A
	Village of Hoberg	No		N/A	N/A
Lewis	Village of East Fenway	Yes	January 16, 2024	N/A	N/A
Lincoln	City of Elsberry	No		No	No
	City of Foley	Yes	January 13, 2024	No	N/A
	City of Hawk Point	Yes	February 1, 2024	No	N/A
	City of Moscow Mills	Yes	April 4, 2024	Yes	Yes
	City of Old Monroe	Yes	February 6, 2024	Yes	N/A
	City of Silex	No		No	N/A
	City of Winfield	Yes	June 25, 2024	No	N/A
	Village of Fountain 'N Lakes	No		No	N/A
	Village of Whiteside	Yes	February 20, 2024	N/A	N/A
	City of Browning	No		No	N/A
Linn	City of Bucklin	No		No	N/A
	City of Laclede	Yes	June 27, 2024	No	N/A
	City of Linneus	Yes	January 11, 2024	N/A	N/A
	City of Meadville	Yes	May 13, 2024	N/A	N/A
	City of Wheeling	No		N/A	N/A
Livingston					

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Livingston	Village of Ludlow	No		N/A	N/A
	Village of Utica	Yes	May 30, 2024	N/A	N/A
Macon	City of Elmer	No		N/A	N/A
	City of Ethel	Yes	June 11, 2024	N/A	N/A
	City of Macon	Yes	June 17, 2024	Yes	N/A
	City of New Cambria	Yes	June 17, 2024	N/A	N/A
	Village of South Gifford	Yes	June 17, 2024	No	N/A
	City of Marquand	Yes	June 28, 2024	No	N/A
Madison	Village of Junction City	No		N/A	N/A
	City of Goodman	Yes	June 6, 2024	Yes	Yes
McDonald	City of Lanagan	Yes	January 25, 2024	No	Yes
	City of Noel	Yes	April 3, 2024	Yes	Yes
	City of Pineville	Yes	March 27, 2024	Yes	Yes
	City of Southwest City	No		No	Yes
	Town of Jane	No		N/A	N/A
	Village of Ginger Blue	No		N/A	N/A
	Village of South Lineville	No		N/A	N/A
	City of Eldon	No		No	N/A
	City of Lake Ozark	Yes	June 12, 2024	Yes	Yes
	Village of St. Elizabeth	Yes	May 3, 2024	N/A	N/A
Mercer	Village of Tuscumbia	Yes	April 19, 2024	N/A	N/A
	City of Anniston	No		No	N/A
	City of Wyatt	Yes	February 7, 2024	N/A	N/A
	Village of Pinhook	Yes	June 26, 2024	N/A	N/A
	City of Jamestown	Yes	February 29, 2024	No	N/A
Moniteau	City of Lupus	Yes	June 25, 2024	N/A	N/A
	Village of Holliday	Yes	May 28, 2024	N/A	N/A
Monroe	Village of Stoutsville	Yes	May 31, 2024	N/A	N/A
	City of Bellflower	Yes	February 12, 2024	No	N/A
Montgomery	City of High Hill	Yes	June 29, 2024	No	N/A
	City of Barnett	Yes	June 13, 2024	N/A	N/A
Morgan	City of Laurie	Yes	June 27, 2024	No	N/A
	City of Syracuse	Yes	February 20, 2024	N/A	N/A
	City of Versailles	Yes	March 26, 2024	Yes	Yes
New Madrid	City of Canalou	No		No	N/A
	City of Marston	Yes	June 20, 2024	No	No
	City of Matthews	Yes	June 30, 2024	Yes	No
	City of Morehouse	Yes	January 29, 2024	No	N/A
	City of New Madrid	No		No	N/A
Newton	Village of Tallapoosa	No		N/A	N/A
	City of Fairview	Yes	June 4, 2024	Yes	N/A
	City of Seneca	No		Yes	Yes
	Town of Loma Linda	Yes	June 13, 2024	N/A	N/A
	Village of Cliff Village	Yes	June 7, 2024	N/A	N/A
	Village of Leawood	Yes	January 21, 2024	N/A	N/A
	Village of Newtonia	Yes	May 30, 2024	N/A	N/A
	Village of Redings Mill	Yes	March 31, 2024	N/A	N/A
	Village of Ritchey	Yes	January 5, 2024	N/A	N/A

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Newton	Village of Shoal Creek Drive	Yes	May 29, 2024	N/A	N/A
	Village of Shoal Creek Estates	No		N/A	N/A
Nodaway	City of Clearmont	Yes	June 4, 2024	No	N/A
	City of Conception Junction	No		No	N/A
	City of Graham	Yes	May 23, 2024	Yes	N/A
	City of Hopkins	No		No	N/A
	City of Parnell	Yes	June 1, 2024	Yes	N/A
	City of Pickering	Yes	May 14, 2024	Yes	N/A
	Village of Clyde	Yes	March 11, 2024	Yes	N/A
	Village of Guilford	No		No	N/A
	Village of Argyle	No		N/A	N/A
Osage					
Pemiscot	City of Bragg City	No		N/A	N/A
	City of Holland	No		N/A	N/A
	City of Homestown	Yes	June 17, 2024	N/A	N/A
	City of Pascola	No		N/A	N/A
	City of Wardell	Yes	June 7, 2024	N/A	N/A
Perry	Village of Longtown	Yes	June 12, 2024	N/A	N/A
Pettis	City of Houstonia	Yes	June 27, 2024	Yes	N/A
	Village of Hughesville	Yes	May 20, 2024	No	N/A
Phelps	City of Edgar Springs	No		No	N/A
Pike	City of Curryville	Yes	June 17, 2024	N/A	N/A
	Town of Paynesville	Yes	June 25, 2024	N/A	N/A
	Village of Annada	Yes	March 19, 2024	N/A	N/A
Platte	City of Camden Point	No		No	N/A
	City of Dearborn	Yes	June 20, 2024	Yes	N/A
	City of Edgerton	Yes	March 8, 2024	No	N/A
	City of Lake Waukomis	Yes	June 6, 2024	No	N/A
	City of Parkville	No		No	No
	City of Tracy	Yes	June 12, 2024	No	N/A
	City of Weatherby Lake	Yes	March 28, 2024	Yes	Yes
	City of Weston	Yes	June 17, 2024	Yes	Yes
	Town of Ridgely	Yes	March 20, 2024	N/A	N/A
	Village of Farley	Yes	March 7, 2024	N/A	N/A
	Village of Ferrelview	Yes	June 28, 2024	Yes	N/A
	Village of Iatan	No		N/A	N/A
	City of Bolivar	Yes	June 21, 2024	No	N/A
Polk	City of Fair Play	Yes	March 15, 2024	No	N/A
	City of Humansville	No		No	N/A
	City of Pleasant Hope	No		No	N/A
	Village of Halfway	Yes	June 10, 2024	N/A	N/A
Pulaski	City of Richland	Yes	June 26, 2024	Yes	N/A
	City of St. Robert	No		No	No
	City of Waynesville	Yes	June 28, 2024	Yes	Yes
Putnam	Village of Powersville	No		N/A	N/A
	Village of Worthington	No		N/A	N/A
Ralls	City of Center	Yes	March 14, 2024	Yes	N/A
Randolph	Village of Cairo	No		N/A	N/A
Ray	City of Camden	Yes	June 27, 2024	Yes	No



Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Ray	City of Crystal Lakes	Yes	June 27, 2024	Yes	No
	City of Excelsior Estates	Yes	February 26, 2024	N/A	N/A
	City of Fleming	Yes	June 27, 2024	Yes	No
	City of Hardin	No		No	No
	City of Henrietta	Yes	June 27, 2024	Yes	No
	City of Homestead Village	Yes	June 27, 2024	Yes	N/A
	City of Orrick	Yes	June 20, 2024	Yes	N/A
Reynolds	City of Centerville	Yes	May 31, 2024	N/A	N/A
Ripley	City of Naylor	Yes	February 26, 2024	Yes	N/A
Saline	City of Blackburn	No		No	N/A
	City of Emma	No		No	N/A
	City of Gilliam	No		No	N/A
	City of Malta Bend	Yes	February 27, 2024	N/A	N/A
	City of Miami	No		N/A	N/A
	City of Slater	Yes	April 9, 2024	No	N/A
	City of Downing	Yes	June 26, 2024	N/A	N/A
Schuyler	City of Greentop	Yes	June 27, 2024	No	N/A
	City of Lancaster	No		No	N/A
	City of Queen City	No		No	N/A
	Village of Glenwood	No		N/A	N/A
	City of Morley	Yes	June 27, 2024	No	N/A
Scott	Village of Kelso	Yes	June 3, 2024	Yes	N/A
	City of Birch Tree	No		Yes	N/A
Shannon	City of Eminence	Yes	February 8, 2024	Yes	N/A
	City of Winona	No		No	N/A
	City of Shelbyville	Yes	June 11, 2024	Yes	N/A
Shelby	City of Cottleville	Yes	June 28, 2024	No	No
	City of Dardenne Prairie	Yes	June 21, 2024	Yes	Yes
St. Charles	City of Flint Hill	Yes	January 25, 2024	N/A	N/A
	City of Foristell	Yes	June 27, 2024	Yes	Yes
	City of New Melle	Yes	March 4, 2024	N/A	N/A
	City of O'Fallon	Yes	June 26, 2024	Yes	Yes
	City of St. Charles	No		No	No
	City of St. Paul	No		N/A	N/A
	City of Wentzville	Yes	June 24, 2024	Yes	Yes
	City of West Alton	No		N/A	N/A
	Town of Weldon Spring Heights	Yes	February 13, 2024	N/A	N/A
	Village of Josephville	No		N/A	N/A
St. Clair	Village of Collins	Yes	May 21, 2024	N/A	N/A
	Village of Roscoe	Yes	March 6, 2024	N/A	N/A
St. Francois	City of Iron Mountain Lake	Yes	April 17, 2024	Yes	N/A
St. Louis	City of Ballwin	Yes	May 22, 2024	No	No
	City of Bel Nor	No		No	No
	City of Bel Ridge	Yes	January 18, 2024	Yes	No
	City of Bellerive Acres	Yes	April 25, 2024	Yes	Yes
	City of Breckenridge Hills	Yes	June 14, 2024	Yes	No
	City of Brentwood	Yes	June 10, 2024	Yes	Yes
	City of Bridgeton	Yes	June 29, 2024	Yes	Yes

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
St. Louis	City of Chesterfield	Yes	June 6, 2024	Yes	Yes
	City of Crestwood	Yes	May 29, 2024	No	No
	City of Crystal Lake Park	No		No	No
	City of Dellwood	No		No	No
	City of Des Peres	Yes	May 21, 2024	Yes	Yes
	City of Ellisville	No		No	Yes
	City of Fenton	Yes	June 28, 2024	Yes	Yes
	City of Green Park	No		No	No
	City of Huntleigh	Yes	May 1, 2024	N/A	N/A
	City of Ladue	Yes	June 28, 2024	Yes	Yes
	City of Lakeshire	Yes	May 15, 2024	Yes	Yes
	City of Manchester	Yes	June 28, 2024	Yes	Yes
	City of Maryland Heights	Yes	June 21, 2024	No	No
	City of Moline Acres	No		No	No
	City of Northwoods	No		No	No
	City of Shrewsbury	No		No	No
	City of St. Ann	Yes	June 30, 2024	Yes	No
	City of St. John	Yes	June 28, 2024	No	No
	City of Sunset Hills	Yes	May 3, 2024	Yes	Yes
	City of Town and Country	Yes	June 27, 2024	No	No
	City of Twin Oaks	Yes	June 7, 2024	Yes	No
	City of Wilbur Park	Yes	June 18, 2024	N/A	N/A
	City of Wildwood	Yes	June 28, 2024	Yes	Yes
	Village of Champ	Yes	January 30, 2024	Yes	Yes
	Village of Country Life Acres	Yes	March 27, 2024	N/A	N/A
	Village of Glen Echo Park	Yes	June 30, 2024	N/A	N/A
	Village of Marlborough	No		No	No
	Village of Riverview	No		No	No
	Village of Westwood	No		No	No
Ste. Genevieve	City of Bloomsdale	Yes	June 27, 2024	N/A	N/A
	Village of Pendermon	No		N/A	N/A
Stoddard	City of Galena	No		No	No
	City of Kimberling City	Yes	June 27, 2024	Yes	Yes
Stone	City of Reeds Spring	No		No	Yes
	Village of Indian Point	Yes	June 26, 2024	Yes	N/A
Sullivan	City of Green Castle	Yes	May 7, 2024	N/A	N/A
	City of Green City	Yes	June 25, 2024	No	N/A
	City of Harris	Yes	March 15, 2024	N/A	N/A
	Village of Humphreys	Yes	May 15, 2024	No	N/A
	Village of Newtown	Yes	January 26, 2024	No	N/A
	Village of Osgood	No		N/A	N/A
	Village of Pollock	Yes	June 17, 2024	No	N/A
Taney	City of Branson	Yes	June 26, 2024	Yes	Yes
	City of Merriam Woods	No		No	N/A
	Village of Kirbyville	No		N/A	N/A
	Village of Taneyville	Yes	May 7, 2024	N/A	N/A
Texas	City of Houston	Yes	June 28, 2024	Yes	Yes
	Village of Plato	Yes	March 26, 2024	N/A	N/A

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Texas	Village of Raymondville	No		N/A	N/A
Vernon	City of Bronaugh	Yes	June 4, 2024	Yes	N/A
	City of Metz	No		N/A	N/A
	City of Nevada	No		No	N/A
	City of Richards	No		N/A	N/A
	City of Schell City	No		N/A	N/A
	City of Sheldon	Yes	June 18, 2024	No	N/A
	Village of Deerfield	No		N/A	N/A
	Village of Milo	Yes	June 30, 2024	N/A	N/A
	Village of Moundville	No		No	N/A
	Village of Stotesbury	No		N/A	N/A
Warren	City of Warrenton	Yes	June 4, 2024	No	No
	City of Wright City	Yes	June 26, 2024	Yes	Yes
	Village of Pendleton	No		N/A	N/A
Washington	Village of Caledonia	No		N/A	N/A
	Village of Mineral Point	No		N/A	N/A
Wayne	Village of Mill Spring	Yes	April 6, 2024	N/A	N/A
Webster	City of Marshfield	Yes	June 24, 2024	Yes	Yes
	City of Niangua	Yes	January 31, 2024	No	N/A
Worth	City of Grant City	Yes	June 3, 2024	No	N/A
	City of Sheridan	Yes	March 7, 2024	N/A	N/A
	Village of Allendale	Yes	June 28, 2024	N/A	N/A
	Village of Denver	No		N/A	N/A
	Village of Worth	Yes	May 23, 2024	N/A	N/A
Total Filed		275		107	53
Total Not Filed		133		132	41
Total N/A		0		169	314

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B  
Status of Counties Required to File Addendums and Certifications  
Reports Due June 30, 2024

Fiscal Year Ended December 31, 2023

County	Filed Addendum	Filed Certification
Franklin County	No	No
Jackson County	No	No
Jefferson County	Yes	Yes
St. Charles County	Yes	Yes
St. Louis County	Yes	Yes
Total Filed	3	3
Total Not Filed	2	2

Appendix C  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Filed in June 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Scott	City of Scott City	Yes	June 18, 2024	No	***
Total Filed		1		0	0

\*\*\* Filed after December 31, 2023, but before June 2024.

Appendix D  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due February 29, 2024  
Filed in June 2024

Fiscal Year Ended August 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clay	City of Avondale	Yes	June 7, 2024	No	N/A
Total Filed		1		0	0

N/A    Entities without a municipal judge are not required to file a certification.

Appendix E  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due March 31, 2024  
Filed in June 2024

Fiscal Year Ended September 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clay	Village of Oakwood	Yes	June 24, 2024	N/A	N/A
Linn	City of Purdin	Yes	June 20, 2024	N/A	N/A
St. Clair	City of Appleton City	Yes	June 14, 2024	No	N/A
Total Filed		3		0	0

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix F  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due April 30, 2024  
Filed in June 2024

Fiscal Year Ended October 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cole	City of Jefferson City	Yes	June 7, 2024	Yes	**
Jasper	City of Webb City	Yes	June 14, 2024	**	***
Jefferson	City of De Soto	Yes	June 3, 2024	**	N/A
Platte	City of Platte City	Yes	June 5, 2024	Yes	N/A
Total Filed		4		2	0

\*\* Filed by April 30, 2024.

\*\*\* Filed after April 30, 2024, but before June 2024.

N/A Entities without a municipal judge are not required to file a certification.





# Scott Fitzpatrick

---

## Missouri State Auditor

### Wentzville II Transportation Development District

Report No. 2024-052

July 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Wentzville II Transportation Development District

### Background

The Wentzville II Transportation Development District (TDD) was formed in March 2005 for the purpose of making improvements to Wentzville Parkway, West Pearce Boulevard, exit 208 from Interstate 70, and Bear Creek Drive; including widening existing driving lanes, construction of dedicated turn lanes, signalization, and related improvements within the city of Wentzville, for an estimated cost of \$2,077,500. The City of Wentzville serves as the Local Transportation Authority with approval over the local portion of the projects. The Missouri Highways and Transportation Commission (MHTC) serves as the State Transportation Authority. The project was substantially completed in December 2007. The projects were modified in 2008 to include the construction of a drive connecting Wentzville Parkway to May Road.

The project was funded by a 1/2 cent (0.5 percent) sales tax on all taxable transactions within the boundaries of the district. The Board of Directors passed a resolution formally establishing the sales tax rate to be effective November 2005. The Board approved rescinding the sales tax and notifying the Department of Revenue to stop collecting the district's sales tax on August 10, 2023. The sales tax officially expired on September 30, 2023. From the district's inception in 2005 through August 2023, the Wentzville II received \$2,269,265 in sales tax revenues.

In March 2006, the Wentzville II TDD Board entered into an agreement with UMB Bank to issue revenue notes up to \$2,077,500. Between March and October 2006, the District borrowed \$2,077,500 for project costs, and the district satisfied these notes in June 2022. In October 2008, the Wentzville II TDD Board entered into an agreement with UMB Bank to issue additional revenue notes up to \$672,500. The district borrowed \$503,768 in October 2008 and \$50,525 in April 2022. The district satisfied these notes in June 2022.

Based on the audit, the cash balance of the Wentzville II TDD as of August 31, 2023, was \$183,816. The cash balance as of February 29, 2024, was \$200,455. According to district legal counsel, as of August 31, 2023, the district is expected to incur approximately \$98,785 in fees to dissolve the district. After the district's final costs and professional fees are paid, the remaining balance will be distributed to the MHTC and the City of Wentzville in accordance with state law.

### Financial Status

The audit of the Wentzville II Transportation Development District indicates the financial condition of the district is such that it may be abolished.

Because of the nature of this audit, no rating is provided.

---

# Wentzville II Transportation Development District

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	Financial Status .....3
---	-------------------------



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Jeff Otto, Board Chair  
and  
Board of Directors  
Wentzville II Transportation Development District  
St. Charles County, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On August 10, 2023, the Board of Directors of the Wentzville II Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution.

The scope of our audit included, but was not necessarily limited to, the year ended August 31, 2023. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing financial records and other pertinent documents; and interviewing various personnel of the district, as well as certain external parties. We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit determined the Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the Wentzville II Transportation Development District.

Scott Fitzpatrick  
State Auditor

---

# Wentzville II Transportation Development District Management Advisory Report - State Auditor's Findings

---

## Financial Status

Our audit of the Wentzville II Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished.

The Wentzville II TDD is located in St. Charles County, in the City of Wentzville. The district was organized March 8, 2005, by petition of the property owners/developer within the proposed TDD. The district consisted of 2 property owners at the time of formation. The members of the Board of Directors and officers consist of 5 representatives of the property owners/developer. The district has a fiscal year end of December 31.

The Wentzville II TDD was established for the purpose of making improvements to Wentzville Parkway, West Pearce Boulevard, exit 208 from Interstate 70, and Bear Creek Drive; including widening existing driving lanes, construction of dedicated turn lanes, signalization, and related improvements within the city of Wentzville, for an estimated cost of \$2,077,500. The City of Wentzville serves as the Local Transportation Authority with approval over the local portion of the projects. The Missouri Highways and Transportation Commission (MHTC) serves as the State Transportation Authority. The project was substantially completed in December 2007. The projects were modified in 2008 to include the construction of a drive connecting Wentzville Parkway to May Road.

In October 2005, the qualified voters of the district approved a 1/2 cent (0.5 percent) sales tax on all taxable transactions within the boundaries of the district. Additionally, the Board of Directors passed a resolution formally establishing the sales tax rate to be effective November 2005.

In March 2006, the Wentzville II TDD Board entered into an agreement with UMB Bank to issue revenue notes up to \$2,077,500.<sup>1</sup> Between March and October 2006, the District borrowed \$2,077,500 for project costs, and the district satisfied these notes in June 2022.

In October 2008, the Wentzville II TDD Board entered into an agreement with UMB Bank to issue additional revenue notes up to \$672,500.<sup>2</sup> The district borrowed \$503,768 in October 2008 and \$50,525 in April 2022. The district satisfied these notes in June 2022.<sup>3</sup>

The Board approved rescinding the sales tax and notifying the Department of Revenue to stop collecting the district's sales tax on August 10, 2023. The sales tax officially expired on September 30, 2023. From the district's

---

<sup>1</sup> The agreement allowed the TDD to issue revenue note principal up to \$2,077,500, not including accrued interest or cost of issuance, which totaled \$43,599.

<sup>2</sup> The agreement allowed the TDD to issue revenue note principal up to \$672,500, not including accrued interest or cost of issuance, which totaled \$56,364.

<sup>3</sup> Based on the district's financial statements, there was non-sales tax revenue that was used for district purposes.



## Wentzville II Transportation Development District Management Advisory Report - State Auditor's Findings

inception in 2005 through August 2023, the Wentzville II received \$2,269,265 in sales tax revenues.

In August 2023, the Wentzville II TDD Board of Directors formalized its intent to dissolve the district. The district subsequently advised the State Auditor's Office (SAO) of this resolution and requested the SAO proceed with all necessary actions as required pursuant to Section 238.275, RSMo. That statute requires the State Auditor to audit the district to determine its financial status, and determine whether it may be abolished pursuant to law. It also states the board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against it; if its liabilities exceed its assets; or while the district is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following presents the financial activity and cash balances for the 12 months ended August 31, 2023:

	12 Months Ended August 31, 2023
RECEIPTS	
Sales Tax	\$ 157,544
Total Receipts	157,544
DISBURSEMENTS	
Legal	22,069
Administrative	21,413
Total Disbursements	43,482
RECEIPTS OVER (UNDER) DISBURSEMENTS	114,062
BEGINNING CASH	69,754
ENDING CASH	\$ 183,816

Source: Compiled by the SAO using the district's bank statements.

Based on our audit, the cash balance of the Wentzville II TDD as of August 31, 2023, was \$183,816. The cash balance as of February 29, 2024, was \$200,455. According to district legal counsel, as of August 31, 2023, the district is expected to incur approximately \$98,785 in fees to dissolve the district. There are no pending, threatened, or unasserted claims or assessments against the district according to district legal counsel. District officials confirmed the district is not insolvent, in receivership, or under the jurisdiction of a bankruptcy court. Based on these representations, district assets are sufficient to pay any remaining costs and obligations. After the district's final costs and professional fees are paid, the remaining balance will be distributed to the MHTC and the City of Wentzville in accordance with Section 238.275.5(1), RSMo.



Wentzville II Transportation Development District  
Management Advisory Report - State Auditor's Findings

---

Based on our audit, the Board of Directors may proceed with the abolishment of the district in accordance with Section 238.275, RSMo.



# Scott Fitzpatrick

---

## Missouri State Auditor

North Main-Malone  
Transportation Development District

Report No. 2024-051

July 2024

[auditor.mo.gov](https://auditor.mo.gov)





**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the North Main-Malone Transportation Development District

### Background

The North Main-Malone Transportation Development District (TDD) was formed in January 2005 for the purpose of improving Main Street and Malone Avenue in the City of Sikeston. Details of this project include, but are not limited to, the construction of turning lanes and a new traffic signal at the intersection of Main Street and Lake Street, improvements to the intersection of Main Street and Malone Avenue, improvements to the intersection of Main Street and Tanner Street, municipal utility relocation, storm water related improvements, and sidewalk, street, and other public areas throughout the district. The Missouri Highways and Transportation Commission (MHTC) serves as the transportation authority with jurisdiction over the portion of the project intended to be merged into the state highways and transportation system. The City of Sikeston serves as a local transportation authority with jurisdiction over the local portion of the project. The project was completed in March 2006. The North Main-Malone TDD's portion of the project costs was \$925,587.

The project was funded by a 1-cent (1 percent) sales tax on all taxable transactions within the boundaries of the district. The sales tax was approved in June 2005, and the Board of Directors subsequently passed a resolution formally establishing that sales tax rate to be effective for 40 years unless terminated sooner.

In May 2006, the City of Sikeston issued Tax Increment Revenue Notes to pay for the project costs as well as other costs related to the redevelopment project. The North Main-Malone TDD satisfied its portion of this debt in April 2023. The Board approved repealing the District's sales tax on April 25, 2023. In June 2023, the North Main-Malone TDD Board formalized its intent to dissolve the district.

Based on the audit, the cash balance of the North Main-Malone TDD as of December 31, 2023, was \$133,377. The TDD's cash balance as of March 31, 2024, was \$135,039. According to district legal counsel, as of October 18, 2023, the district is expected to incur approximately \$5,000 in fees to dissolve the district. After the district's final costs and professional fees are paid, the North Main-Malone TDD will enter into an agreement with the City of Sikeston and the MHTC dictating how the surplus funds will be distributed in accordance with state law.

### Financial Status

The audit of the North Main-Malone Transportation Development District indicates the financial condition of the district is such that it may be abolished.

Because of the nature of this audit, no rating is provided.

---

# North Main-Malone Transportation Development District

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	Financial Status .....3
---	-------------------------



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

J.D. Douglass, Chairperson  
and  
Board of Directors  
North Main-Malone Transportation Development District  
Sikeston, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On June 28, 2023, the Board of Directors of the North Main-Malone Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution.

The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2023. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing minutes of meetings, financial records, and other pertinent documents; and interviewing various personnel of the district, as well as certain external parties. We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit determined the Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the North Main-Malone Transportation Development District.

Scott Fitzpatrick  
State Auditor

---

# North Main-Malone Transportation Development District Management Advisory Report - State Auditor's Findings

---

## **Financial Status**

Our audit of the North Main-Malone Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished.

The North Main-Malone TDD is located in Scott County, in the City of Sikeston. The district was organized in January 2005 by petition of the property owner/developer within the proposed TDD. The district consisted of one property owner at the time of formation. The members of the Board of Directors and officers consist of three representatives of the property owner/developer with two vacant seats. The district has a fiscal year end of December 31.

The North Main-Malone TDD was established for the purpose of improving Main Street and Malone Avenue in the City of Sikeston. Details of this project include, but are not limited to, the construction of turning lanes and a new traffic signal at the intersection of Main Street and Lake Street, improvements to the intersection of Main Street and Malone Avenue, improvements to the intersection of Main Street and Tanner Street, municipal utility relocation, storm water related improvements, and improvements to sidewalks, streets, and other public areas throughout the district. The Missouri Highways and Transportation Commission (MHTC) serves as the transportation authority with jurisdiction over the portion of the project intended to be merged into the state highways and transportation system. The City of Sikeston serves as a local transportation authority with jurisdiction over the local portion of the project. The project was completed in March 2006. The North Main-Malone TDD's portion of the project costs was \$925,587.

In June 2005, the qualified voters of the district approved a 1-cent (1 percent) sales tax on all taxable transactions within the boundaries of the district. The Board of Directors subsequently passed a resolution formally establishing that sales tax rate to be effective for 40 years unless terminated sooner.

In May 2006, the City of Sikeston issued Tax Increment Revenue Notes to pay for the project costs as well as other costs related to the redevelopment project. The North Main-Malone TDD satisfied its portion of this debt in April 2023. The Board approved repealing the District's sales tax on April 25, 2023.

In June 2023, the North Main-Malone TDD Board formalized its intent to dissolve the district. The District subsequently advised the State Auditor's Office (SAO) of this resolution and requested the SAO proceed with all necessary actions as required pursuant to Section 238.275, RSMo. That statute requires the State Auditor to audit the district to determine its financial status, and determine whether it may be abolished pursuant to law. It also states the board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against it; if its



North Main-Malone Transportation Development District  
Management Advisory Report - State Auditor's Findings

liabilities exceed its assets; or while the district is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following table presents the financial activity and ending cash balance for the year ended December 31, 2023.

	Year Ended December 31, 2023
RECEIPTS	
Sales Tax	\$ 11,208
Interest	5,647
Total Receipts	16,855
DISBURSEMENTS	
Administrative	1,981
Total Disbursements	1,981
RECEIPTS OVER (UNDER) DISBURSEMENTS	14,874
BEGINNING CASH	118,503
ENDING CASH	\$ 133,377

Source: Compiled by the SAO using the district's accounting ledger.

Based on our audit, the cash balance of the North Main-Malone TDD as of December 31, 2023, was \$133,377. The TDD's cash balance as of March 31, 2024, was \$135,039. According to district legal counsel, as of October 18, 2023, the district is expected to incur approximately \$5,000 in fees to dissolve the district. There are no pending, threatened, or unasserted claims or assessments against the district according to district legal counsel. District officials confirmed the district is not insolvent, in receivership, or under the jurisdiction of a bankruptcy court. Based on these representations, district assets are sufficient to pay any remaining costs and obligations. After the district's final costs and professional fees are paid, the North Main-Malone TDD will enter into an agreement with the City of Sikeston and the MHTC dictating how the surplus funds will be distributed in accordance with Section 238.275.5(1), RSMo.

Based on our audit, the Board of Directors may proceed with the abolishment of the North Main-Malone TDD in accordance with Section 238.275, RSMo.



# Scott Fitzpatrick

---

## Missouri State Auditor

### City of Excelsior Estates

Report No. 2024-050

July 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the City of Excelsior Estates

### Misappropriated and Missing Money, and Conflicts of Interest

From January 1, 2014, through April 30, 2021, the former Mayor/City Administrator improperly transferred money and issued checks from city funds to himself and his two businesses, totaling at least \$37,496. In addition, \$798 in city receipts collected by the former Mayor/City Administrator were not deposited and are missing. During this time, he also paid himself and his two businesses approximately \$306,000 and supporting documentation was not available for approximately \$202,000 of those payments. Many of the payments made to the former Mayor/City Administrator and his two businesses were questionable due to their timing and/or the likelihood they were for personal use. The Board does not adequately monitor its activities for conflicts of interest.

### Improper Sewer Service Stipends

Board members improperly received stipends for sewer services as compensation when either compensation was not allowed by statute or the Board was not active. The city failed to submit its financial statement for the year ended December 31, 2021, until January 11, 2023, and failed to submit its financial statement for the year ended December 31, 2022, until October 27, 2023. Section 105.145.5, RSMo, prohibits payment of compensation to members of governing bodies that have not submitted their annual financial report to the SAO as required. Additionally, Board members improperly received \$880 in free sewer service prior to passing the ordinance allowing the stipend, \$320 while the Board was inactive during the COVID-19 pandemic (May and June 2020), and various other occasions when aldermen did not attend meetings as required. The former City Clerk improperly received free sewer services from May 2017 to December 2019 totaling \$1,392.

### Oversight and Annual Audits

The former Board did not establish adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the former Mayor/City Administrator, which led to the misappropriations, unsupported and questionable payments, and missing money. The Board did not review a list of bills or bank statements and Board members signed checks without reviewing supporting documentation. The former Mayor/City Administrator and Board also failed to monitor the city's cash balances, causing the city to incur overdraft and maintenance charges. The city did not obtain an annual audit of its sewer system for 2018, 2019, 2021, or 2022, as required by state law.

### Contracted Workers

The Board did not document the basis for classifying the former City Administrator, former city clerks, and former Billing Clerk/City Clerk as independent contractors rather than employees, and these employees were misclassified. Even if this classification was appropriate, the Board did not enter into a written contract with these individuals and did not prepare and file 1099 forms for payments made during 2015 through 2021. The current City Clerk is also classified as an independent contractor, and the city does not have documentation to support this decision. The former City Administrator, former City Clerk, and City Clerk/Billing Clerk did not submit timesheets or other documentation to support work performed. The former Mayor/City Administrator issued checks in advance of the end of the pay period to the part-time Billing Clerk. The advance payments are loans of city funds and the city has no statutory authority to make loans. The Missouri Constitution specifically prohibits counties, cities, or other political subdivisions of the state from granting public money or things of value to any corporation, association, or individual.

Accounting Controls and Procedures	The city's procedures for receipting, recording, and depositing money are poor. As a result, money collected was not properly receipted, recorded, and deposited. The former Mayor/City Administrator frequently commingled city funds with personal funds. The former Mayor/City Administrator also made excessive and unauthorized transfers of restricted funds between various bank accounts, which further allowed improper disbursements to occur and not be detected. The city did not properly store or retain numerous financial records. City officials could not locate manual receipt slips, bank statements, and supporting documentation for disbursements, including payments to the former Mayor/City Administrator and his two businesses. The city stored some city records in disarray in a trailer made from the bed of a pickup truck with a camper shell on it.
Sewer System Controls and Procedures	The city's sewer system controls and procedures need improvement. The former Mayor/City Administrator made adjustments to customer sewer statements without obtaining independent approval or maintaining adequate documentation to support the reasons for the adjustments. The city repeatedly violated the Missouri Clean Water Law and the former Mayor/City Administrator did not take sufficient corrective action to address the sewer treatment facility issues despite his company billing the city approximately \$269,000 for sewer services.
Financial Reporting	The city did not file annual financial reports timely or publish semiannual financial statements in compliance with state law. The Board failed to submit to the State Auditor's Office the financial statement for the year ended December 31, 2021, until January 11, 2023, and the financial statement for the year ended December 31, 2022, until October 27, 2023. The city has not published semiannual financial statements for the years ended December 31, 2014, through 2023.
Sunshine Law	The city did not always comply with the requirements of the Sunshine Law. A review of meeting minutes found minutes for 24 meetings were either missing or in an unreadable format, and 17 of 69 meeting minutes reviewed were not signed and did not indicate who prepared them. The minutes for an additional 36 of the 69 meetings reviewed, indicated they were prepared by the former Mayor/City Administrator, but not signed. These minutes included discussions and approval of payments to his two private businesses and himself. Additionally, the Board did not adopt a written policy regarding public access to city records as required by state law.

In the areas audited, the overall performance of this entity was **Poor**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



---

# City of Excelsior Estates

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Introduction	
Background .....	4

---

Management Advisory Report - State Auditor's Findings	
1. Misappropriated and Missing Money, and Conflicts of Interest .....	6
2. Improper Sewer Service Stipends .....	16
3. Oversight and Annual Audits .....	17
4. Contracted Workers.....	19
5. Accounting Controls and Procedures .....	22
6. Sewer System Controls and Procedures .....	26
7. Financial Reporting .....	27
8. Sunshine Law .....	28

---

Organization and Statistical Information	31
---	----

---

Supporting Documentation of Misappropriated and Missing Money	34
---	----

---

### Appendixes

A	State Auditor Subpoena - Gary Fesenmeyer .....	35
B	State Auditor Subpoena - Joyce Snider .....	43
C	State Auditor Subpoena - Central Bank .....	45
D	State Auditor Subpoena - Community Bank of Missouri.....	51
E	State Auditor Subpoena - North American Savings Bank .....	53
F	Documentation of Improper Transfers to Former Mayor/City Administrator .....	56
G	Documentation of Video Sewer Inspections Bid, Ordinance, and Work Orders .....	62
H	City Administrator Position Ordinance and Proposal .....	68
I	Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.....	71
J	Additional Detail for Duplicate Payments to Video Sewer Inspections, Inc. Shown in Appendix I.....	89
K	Reimbursements to Business Owned by Former Mayor/City Administrator - CAD Midwest, Inc. ....	93
L	Payments and Reimbursements to Former Mayor/City Administrator.....	96



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the Honorable Mayor  
and  
Members of the Board of Aldermen  
City of Excelsior Estates, Missouri

We have audited certain operations of the City of Excelsior Estates as they relate to the city's finances in fulfillment of our duties under Chapter 29, RSMo. Due to concerns regarding misappropriated or missing money, the State Auditor initiated the audit with the approval of the City of Excelsior Estates Board of Aldermen. The scope of our audit included, but was not necessarily limited to, the period of January 1, 2014, to April 30, 2021. The objectives of our audit were to:

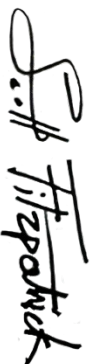
1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.
4. Determine the extent of money missing and/or misappropriated from the city.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) missing and misappropriated money totaling at least \$38,294. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Excelsior Estates.

A handwritten signature in black ink, appearing to read "Scott Fitzpatrick". The signature is stylized with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# City of Excelsior Estates

## Introduction

---

### Background

Gary Fesenmeyer, Sr. served as Mayor from at least April 2004 until December 15, 2019, when he was appointed as the City Administrator, and continued to serve in that role until approximately April 19, 2021.<sup>1</sup> The Board did not appoint a Mayor in 2019 and a new Mayor was not elected until April 2021. Mr. Fesenmeyer, as City Administrator, performed all duties he had previously performed as Mayor during this time. Mr. Fesenmeyer is referred to as the former Mayor/City Administrator (M/CA) throughout the remainder of this report.

Mandy Rivera served as the part-time Billing Clerk from February 2015 to January 28, 2021, and as the part-time Billing/City Clerk from January 28, 2021, to April 2021. Joyce Snider served as a part-time City Clerk from May 5, 2017, to December 3, 2020. The former M/CA and Billing/City Clerk were primarily responsible for city financial accounting functions and city records from January 2014 to April 2021 including:

- Receipting and depositing - The former M/CA collected and recorded all city receipts, and prepared and made bank deposits.
- Disbursements - The former M/CA received invoices for payment; prepared, signed, and distributed checks; maintained supporting documentation; and transferred money between bank accounts. Another Board member also typically signed checks as a second signor.
- Sewer billing - The former Billing Clerk prepared sewer bills and the former M/CA mailed the sewer bills to customers. The former M/CA also authorized adjustments to sewer bills.
- Reporting - The former M/CA prepared an annual budget spreadsheet for the Board that was incomplete. He did not prepare other formal budgets or publish semiannual financial statements for the years ended December 31, 2014, through 2021 as required by Missouri Statutes.

### Former Mayor/City Administrator's Personal Businesses

The former M/CA owned two businesses, CAD Midwest, Inc. and Visual Sewer Inspection, Inc. (VSI) that performed work for the city. The last contract with either entity was dated 2012. We obtained invoices for some of the work provided by the businesses. The former M/CA routinely wrote checks to himself and his two businesses.

### Investigation and audit

In July 2021, the State Auditor's Office (SAO) Whistleblower Hotline received a complaint about operations and finances of the City of Excelsior Estates. The SAO subsequently conducted an initial review of these matters

---

<sup>1</sup> The last check issued to Gary Fesenmeyer for serving as City Administrator was dated April 1, 2021.



---

## City of Excelsior Estates Introduction

---

in December 2021, under Section 29.221, RSMo. After review of the documentation and communications provided, the SAO determined further investigation was warranted under Section 29.221, RSMo.

On February 17, 2022, the City of Excelsior Estates Board of Aldermen passed an ordinance formally requesting and authorizing an audit by the SAO, and the SAO subsequently agreed to conduct the audit under Chapter 29, RSMo. The SAO began the audit in October 2022.

The city's fiscal year is January 1 through December 31. The scope of our audit included, but was not necessarily limited to, the period January 1, 2014, through April 30, 2021. We applied procedures to city receipt and disbursement transactions to identify the amount of missing and/or misappropriated money and methods used to perpetrate and conceal the theft.

We sent a letter to the former M/CA on December 8, 2022, and again on January 25, 2023, requesting any city records in his possession related to the time period from January 1, 2014, through April 30, 2021; however, the former M/CA did not respond. The SAO then issued three subpoenas (see Appendix A) to compel the former M/CA to provide testimony and/or to produce records and documents pertaining to his testimony. The SAO also issued a subpoena to former Board member Snider (Appendix B) who also served as City Clerk during the audit period to compel her to provide testimony about her work with the city throughout the audit period and produce records and documents related to the city; however, she failed to appear or respond. Appendixes A and B include redactions of information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena. SAO auditors conducted a recorded interview with the former M/CA on March 20, 2023. SAO auditors also conducted recorded interviews with a former and current Board member, a former billing clerk, and a former subcontractor (who worked for the former M/CA's businesses), and requested copies of any city records they possessed that supported their statements. The SAO issued subpoenas to various banks for records related to city accounts and the personal accounts of the former M/CA (see Appendixes C, D, and E).

---

# City of Excelsior Estates Management Advisory Report State Auditor's Findings

---

## **1. Misappropriated and Missing Money, and Conflicts of Interest**

From January 1, 2014, through April 30, 2021, the former Mayor/City Administrator (M/CA) improperly transferred money and issued checks from city funds to himself and his two businesses, totaling at least \$37,496.<sup>2</sup> In addition, \$798 in city receipts collected by the former M/CA were not deposited and are missing. During this time, the former M/CA also paid himself and his two businesses approximately \$306,000, which is a conflict of interest, and supporting documentation was not available for approximately \$202,000 of those payments.<sup>3</sup> Many of the payments made to the former M/CA and his two businesses were questionable due to their timing and/or the likelihood they were for personal use.

Of the 839 checks written to the M/CA and his two businesses for which check images were available (217 to himself, 543 to Video Sewer Inspections, Inc. (VSI), and 79 to CAD Midwest, Inc.), 797 were signed in what appears to be the scripted handwriting of the former M/CA and another Board member. The former M/CA was the sole signor on 42 checks written to himself and his two businesses (10 to himself, 20 to VSI, and 12 to CAD Midwest). Two Board members indicated in recorded interviews that the M/CA brought checks to their homes to sign without providing any supporting invoices or other documentation for their approval.

### **1.1 Improper transfers and payments**

The former M/CA improperly transferred money from city bank accounts to his personal bank account. In addition he made improper, duplicate, and overpayments to himself and his two businesses.

#### **Improper transfers**

On June 13, 2019, the former M/CA improperly transferred \$6,200 from the city's Paving bank account (\$4,500) and general bank account (\$1,700) to his personal savings account.

The former M/CA's personal bank records show he then withdrew \$6,000 cash on the same day of the transfers (June 13) and another \$600 cash withdrawal on June 25, 2019, as follows:

---

<sup>2</sup>This includes \$4,995 in improper transfers and \$34,371 in improper/duplicate payments. We reduced the total amount misappropriated by \$720 because the former M/CA did not receive a sewer service stipend (\$40 per month) from July 2018 to December 2019 (18 months) in accordance with the city's ordinance. We also reduced the amount by \$1,150 because the M/CA made payments of that amount to the city.

<sup>3</sup> Amounts presented in the report are rounded to the nearest dollar, whereas amounts presented in appendixes are not rounded.



City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

WITHDRAWAL		DEPOSIT	
NAME	Gary Fesenmeyer	CASH	CURRENCY
ACCOUNT NO.	[REDACTED]	CHECKS	COIN
DATE	6/13	80-7171/3010	
AMOUNT WITHDRAWN	6,000.00	TOTAL FROM OTHER SIDE	
DOLLARS		TOTAL	
SIGN HERE	Gary Fesenmeyer	LESS CASH RECEIVED	
		NET DEPOSIT	

USE OTHER SIDE FOR ADDITIONAL LISTING

BE SURE EACH ITEM IS PROPERLY ENDORSED

**BANKLIBERTY**

WITHDRAWAL		DEPOSIT	
NAME	Gary Fesenmeyer	CASH	CURRENCY
ACCOUNT NO.	[REDACTED]	CHECKS	COIN
DATE	6-25-19	80-7171/3010	
AMOUNT WITHDRAWN	6,000.00	TOTAL FROM OTHER SIDE	
DOLLARS		TOTAL	
SIGN HERE	Gary Fesenmeyer	LESS CASH RECEIVED	
		NET DEPOSIT	

USE OTHER SIDE FOR ADDITIONAL LISTING

BE SURE EACH ITEM IS PROPERLY ENDORSED

**BANKLIBERTY**

The former M/CA indicated, in a June 18, 2019, letter to the bank Branch Manager (Appendix F), that he appreciated the help with the unauthorized transfers. The letter indicated, "It happened on my watch and I take appropriate responsibility." It is unclear what prompted the former Mayor/City Administrator to send this letter.

The former M/CA subsequently obtained a \$2,905 personal loan from the bank on July 9, 2019, and deposited that money into the same personal savings account that received the June 13, 2019, transfers. The former M/CA then withdrew the loan funds and deposited \$2,905 cash into city bank accounts on July 15, 2019 (\$1,700 in the general bank account, \$905 in the Paving bank account, and \$300 in the Equity bank account). He labeled the checks as follows: "REPLACEMENT OF UNAUTHORIZED FUNDS TRANSFER ON JUNE 13, 2019...", "PARTIAL REPLACEMENT OF UNAUTHORIZED FUNDS TRANSFER ON JUNE 13, 2019 FROM SAVINGS ACCT...", and "REPLACE TRF...."

There was very little activity in the personal savings account other than the improper transfers from the city (\$6,200), loan (\$2,905), and subsequent cash withdrawals (\$6,600 and \$2,905). Almost 2 years later, the former M/CA



City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

issued one of his businesses (CAD Midwest) 4 checks, totaling \$1,700, from the city's general bank account to reimburse himself for the \$1,700 in improper transfers (portion of the \$6,200 in transfers to his personal account discussed above) that he originally replaced/repaid as follows:

Check Date	Check Number	Check Amount	Purpose, as Shown in Check Memo Line
02/01/2021	3939	\$ 425	PYMT #1 REF 1700 CF ADV 7-15-19
02/08/2021	3948	425	PYMT#2 REF 1.7 KCF ADV 7-15-19
02/11/2021	3950	425	PYMT#3 REF 1.7K CITY CF ADV 7-05-19
02/20/2021	3956	425	PYMT #4 (BAL REPAY 1.7K CF ADV BY GF To CITY)

As a result, the former M/CA still owes the city \$4,995.<sup>4</sup> In the 2019 financial statements submitted to the State Auditor's Office (SAO) in June 2020, the former M/CA listed a \$6,000 disbursement for "Fraud - Unauthorized/Illegal Transfer." Also, almost 2 years later, in May 2021 (after the Board terminated the former M/CA), the former M/CA notified the city by letter (Appendix F) that these transfers were a "MICROSOFT hack." It is unclear how an outside "hack" would have resulted in funds transferred between city accounts and the former M/CA's personal savings account rather than the alleged hacker's account. A review of bank statement activity would have alerted the Board to the misappropriations.

Improper and duplicate payments and over (under) payments

The former M/CA improperly paid himself and his businesses \$34,371 from city funds for tech fees, duplicate payments, and overpayments from January 1, 2014, through April 19, 2021.

Tech fees

The former M/CA, through his business, VSI, improperly billed the city \$14,390 for work he did not perform. See Appendix I. The invoices listed the work as "tech fees" and represented fees for supervising subcontractor work. A former subcontractor indicated, in a recorded interview, that the former M/CA rarely provided supervision of his work. When questioned about the tech (supervision) fees during a recorded interview, the former M/CA indicated, "I probably owe that back to the city."

Of the payments to VSI, many were unsupported by an invoice (approximately \$179,700<sup>5</sup>). If these missing invoices included tech fees

<sup>4</sup> This is calculated as \$6,200 (improper transfers) less \$2,905 (originally repaid) plus \$1,700 (improperly paid to CAD Midwest).

<sup>5</sup> A total of \$181,102 in payments to VSI were unsupported. This included payments with no invoice (\$179,722) and payments for which an invoice supported only a portion of the payment.





---

City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

---

similar to the invoices that were retained, we estimate an additional \$29,750<sup>6</sup> in tech fees may have been improperly billed to the city.

Duplicate payments

The former M/CA improperly paid his business, VSI, at least \$18,290, from city funds, for the same invoice number, purpose, and/or service date. See Appendix J.

Our review of city payments to VSI found the following:

- The former M/CA wrote several checks for the same invoice number and purpose noted in the memo line. For example, check numbers 1165 and 1167 were both written in June 2014 for \$270. The memo lines of the checks indicated they were both for invoice number "140604" with a purpose of "culvert cleanout after storm." However, no invoice was present to support either payment.
- The former M/CA wrote other checks for the same purpose and date of service. For example, check numbers 3932 and 3933 were both written on August 7, 2019, for "STP O&M" (i.e., Sewer Treatment Plant Operation and Maintenance) with a service date of "7-22." One of the checks was for \$455 and the other was for \$435.
- In other instances, there was an invoice for one payment, but not the other. For example, check number 1345 for \$645 written in November 2017 was supported by invoice number 171008. Check number 1351 was also written for \$645 in November 2017 and referenced invoice number 171008, but there was no additional invoice. Invoice number 171008 was only for \$645 rather than the \$1,290 paid in total.
- The former M/CA also wrote numerous checks for the same invoice numbers and indicated checks were returned that were not. The former M/CA wrote check number 3655 on November 8, 2019, for invoice number 191008 for \$495, with a purpose of "STP O&M" and a service date of "1031." He then wrote two checks totaling \$495 (check numbers 1004 for \$250 and 1005 for \$245) later that month for the same invoice number, purpose, and service date. He then issued 2 more checks totaling \$495 (check numbers 1012 for \$250 and 1013 for \$245) on January 16, 2020, to replace check numbers 1004 and 1005 indicating those checks were returned. However, all 5 checks cleared the bank. As a result, the city overpaid a total of \$990 for the same invoice number, purpose, and service date.

---

<sup>6</sup> The estimated tech fees are based on the tech fees supported by invoices by type divided by the total amount of the invoices and applying those ratios (percentages) to the total of unsupported payments to VSI.



City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

The former M/CA was the only signor on at least 5 of these duplicate checks, totaling \$1,085.

Over (under) payments

The former M/CA overpaid himself and his two businesses. A comparison of invoices and reimbursement support to payments made show overpayments totaling \$1,691.<sup>7</sup>

VSI overpayments

The former M/CA issued checks to VSI for amounts that differed from the amounts invoiced resulting in overpayments. VSI was overpaid a total of \$1,380 as follows:

Invoice Number	Invoice Amount	Check Numbers	Check Date	Check Amount	Net Over (Under) Payment (2)
170705 (1)	\$ 380	3478	07/21/2017	\$ 440	\$ 60
170809	695	1328	09/01/2017	475	125
		1330	09/15/2017	345	
171004	2,070	1343	10/21/2017	2,110	40
180808	885	3731	08/31/2018	490	100
		3736	09/13/2018	495	
181209	1,125	3810	12/22/2018	980	1,990
		3817	12/26/2018	860	
		3822	01/17/2019	255	
		3838	02/09/2019	1020	
181212	600	N/A	N/A	0	(600)
181210	665	3821	01/04/2019	330	(335)
Totals	\$ 6,420			\$ 7,800	\$ 1,380

N/A Not Applicable

- (1) The total amount listed was higher than the sum of the individual line items listed on the invoice.
- (2) The net over (under) payment is the difference between the total check amount and the invoice amount.

Reimbursement  
overpayments

The former M/CA overpaid himself and one of his businesses \$311.

- The former M/CA reimbursed himself \$26 for items purchased costing \$5. Included in the transaction was \$20 cash back and an additional \$1 check payment fee, resulting in an overpayment of \$21.
- The former M/CA used coupons to reduce the purchase price of items, but reimbursed himself for the full price, resulting in \$40 in overpayments.

<sup>7</sup> Trivial overpayments (less than \$2) are not included in the total overpayment amount.



City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

- The former M/CA improperly reimbursed himself for personal items such as men's cologne, foot cream, and food/snacks totaling \$55.
- The former M/CA reimbursed himself twice for a \$100 deposit to open a new investment account for the city.
- The former M/CA reimbursed CAD Midwest, Inc. \$95 for amounts reduced by coupons, donations, cash back payments, and items that were returned.

Conclusion

The lack of segregation of duties and adequate controls, and the absence of proper oversight, as discussed in the remainder of this report, resulted in improper payments to the M/CA going undetected for a significant period of time. During recorded interviews, some Board members expressed concerns regarding these payments; however, they failed to take timely action to address or provide independent and supervisory reviews over transactions involving the M/CA.

1.2 Unsupported and  
questionable payments

Neither the former M/CA nor the city could provide documentation to support \$201,638<sup>8</sup> in payments made to the former M/CA and his 2 businesses. In addition, the M/CA and one of his businesses were not reimbursed timely for invoices totaling at least \$1,038 and it was difficult to determine if the related purchases were for city business.

VSI

Of the \$268,367 paid to VSI from January 1, 2014, through April 19, 2021, \$181,102 (67 percent) was unsupported. The following table shows the amount of unsupported and total payments to VSI by year. See Appendix I for payment details.

Year	Total Amount Paid	Amount of Unsupported Paid
2014	\$ 27,269	\$ 23,484
2015	22,395	22,395
2016	31,872	31,872
2017	38,225	5,200
2018	51,155	3,000
2019	43,426	41,126
2020	38,755	38,755
2021	15,270	15,270
Total	\$ 268,367	\$ 181,102 (1)

(1) The total amount of unsupported payments includes overpayments and duplicate payments noted at Appendixes I and J.

<sup>8</sup> This includes \$181,102 paid to VSI, \$4,157 paid to CAD Midwest, and \$16,379 paid to the former M/CA.



City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

In some years, including the two most recent years (2020 and 2021), supporting documentation was not available for any payments made and it is possible some of those payments represent actual work performed. However, without documentation we could not determine or estimate those amounts. In addition, while the billings suggest VSI performed significant sewer work for the city, the city sewer system was cited for numerous violations of the Missouri Clean Water Law during this time. See Management Advisory Report (MAR) finding number 6.2.

CAD Midwest, Inc.

The city did not retain supporting documentation for \$4,157 in payments made to CAD Midwest (including the \$95 in overpayments made to CAD Midwest discussed in section 1.1). The former M/CA issued himself 79 checks totaling \$8,479, indicating they were reimbursement of miscellaneous expenses from February 12, 2019, through April 12, 2021. See Appendix K for payment details.

Former M/CA expenses

The former M/CA issued himself checks totaling \$16,379 for unsupported expense reimbursements (including the \$216 in overpayments discussed in section 1.1). In total, he issued 304 checks, totaling \$28,998, for reimbursement of miscellaneous expenses and payments for City Administrator duties from January 4, 2014, through April 1, 2021. Payments are summarized by year in the following table. See Appendix L for payment details.

Year	Total Amount Paid	Amount of Unsupported Payment
2014	\$ 3,470	\$ 3,470
2015	3,760	3,760
2016	3,227	3,059
2017	4,290	2,073
2018	5,620	2,225
2019	3,522	1,183
2020	3,909	609
2021	1,200	0
Total	\$ 28,998	\$ 16,379

Former M/CA pay

The former M/CA paid himself \$300 a month during 11 months of 2020 (\$3,300) and 4 months of 2021 (\$1,200) for performing City Administrator duties. The city did not have timesheets or employment contracts to support any of these payments. These amounts are included in the previous table. See Appendix L for payment details. The city also did not report the payments as compensation to the Internal Revenue Service (IRS). See MAR finding number 4.3.

In November 2019, the Board passed an ordinance authorizing a monthly payment to the former M/CA for contracted services. The ordinance did not



City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

include the amount of the payment. In December 2019, the former M/CA submitted a proposal requesting he be considered for a City Administrator position with compensation of \$300 per month. The Board did not sign or approve the proposal. See appendix H for the ordinance and proposal.

**Questionable reimbursements** Many of the reimbursements paid to CAD Midwest, Inc. and the former M/CA are questionable.

**Untimely reimbursements** Several invoices, totaling at least \$1,038, were questionable because they were not reimbursed timely and it was difficult to determine if they were for city business, the private businesses of the former M/CA, or personal use. The former M/CA did not submit or timely pay several of the reimbursement requests/documentation for himself or CAD Midwest, Inc. We considered a reimbursement untimely if it was reimbursed more than 3 months after the expense occurred. The following payments are questionable:

Untimely Reimbursements to  
the Former M/CA

Invoice Date	Reimbursement Date	Amount of Reimbursement	Items Purchased
04/08/2010	08/17/2019	\$ 11	Truck ball hitch
09/02/2016	11/07/2017	38	Postage
10/14/2016	05/14/2018	22	2 oak shelves
04/04/2017	01/31/2018	16	Flash drive
04/14/2017	10/25/2018	7	Pipe and PVC stop valve
03/08/2018	07/22/2018	198	Ink and envelopes
04/16/2018	07/28/2018	58	Propane
04/16/2018	10/25/2018	16	Hose, bushing, adapter
04/20/2018	10/25/2018	36	Fasteners and screws
04/23/2018	07/28/2018	23	Postage
04/24/2018	10/25/2018	33	Hoses
05/13/2018	10/25/2018	16	Pipe, elbows, couple
05/17/2018	03/11/2019	11	Primer bulb assortment
11/14/2018	03/11/2019	85	Thermostat
11/24/2018	03/11/2019	29	Brakes
11/24/2018	03/11/2019	74	Hydraulic oil and gas can
01/20/2019	05/13/2019	27	Diesel fuel
03/20/2019	08/08/2019	84	Wallboard, paint brush, primer
02/18/2019	11/10/2019	7	Chainsaw bar and chain oil
07/08/2019	11/10/2019	13	Unleaded fuel
Total		\$ 804	



City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

Untimely Reimbursements to  
CAD Midwest, Inc.

Invoice Date	Reimbursement Date	Amount of Reimbursement	Items Purchased
11/21/2018	02/10/2020	\$ 52	Hydraulic oil
02/11/2019	09/30/2019	26	Diesel fuel
07/15/2019	05/26/2020	14	Unleaded fuel
11/10/2019	03/10/2020	35	Antifreeze and radiator leak
12/17/2019	05/25/2020	40	Propane and tie down straps
02/25/2020	05/25/2020	67	Propane and miscellaneous
Total		\$ 234	

In addition, several of the reimbursements paid to CAD Midwest, Inc. and the former M/CA were for expenses that could have been used in the former M/CA's private business (VSI) or for personal use. For example, the former M/CA requested reimbursement of consumables, such as propane, hydraulic oil, fuel, chainsaw bar, and chain oil that could have been used in the former M/CA's personal business, and there is nothing to support that these items were only used for city purposes. In addition, the city paid VSI for services including sewer services and snow and brush removal. It would be reasonable to expect the service payments would include costs of consumables and it would not be necessary for the city to reimburse the costs of consumables to CAD Midwest or the former M/CA. As there are no recent agreements between the M/CA or his businesses and the city, it is unclear whether these costs should have been included in the service payments or separately reimbursed.

Conclusion

The lack of segregation of duties and adequate controls, and the absence of proper oversight, as discussed in the remainder of this report, resulted in questionable payments to the M/CA. During recorded interviews, some Board members expressed concerns regarding these payments; however, they failed to take timely action to address or provide independent and supervisory reviews over transactions involving the M/CA.

**1.3 Undeposited city receipts** The former M/CA did not deposit \$400 in city cash receipts recorded in manual receipt books and did not deposit \$398 in city receipts recorded in the city's electronic accounting system, as follows:

- The former M/CA issued manual receipt number 1205 on December 3, 2020, for a \$100 cash deposit made on the purchase of the city's excavator blade, and he issued manual receipt number 801 on August 22, 2019, for a \$300 cash payment for refuse removal. Neither of these receipts were deposited.
- The former M/CA recorded 15, \$40 receipts (totaling \$600) in the accounting system on June 8, 2019; however, only a \$560 check for multiple customers was deposited on June 10, 2019, resulting in \$40 missing.



City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

- The former M/CA recorded a \$238 payment in the accounting system on July 5, 2019, that was not deposited and is missing.
- The former M/CA recorded three \$40 payments in the accounting system on September 1, 2019, December 19, 2019, and February 6, 2021, that were not deposited and are missing.

Conclusion

The lack of segregation of duties and adequate receipting controls, and the absence of proper oversight, as discussed in the remainder of this report, resulted in missing receipts going undetected.

1.4 Conflicts of Interest

The Board does not adequately monitor its activities for conflicts of interest.

Former M/CA

The former M/CA issued and approved payments totaling approximately \$306,000 to himself and his 2 businesses creating a conflict of interest. He also prepared the meeting minutes that documented discussions and approval of payments and services provided to/by his businesses and to himself.

The M/CA's businesses, VSI and CAD Midwest, Inc. performed services for the city from at least January 1, 2014, to April 19, 2021. The city last bid the services in 2012, and the former M/CA signed the related bid ordinance and a subsequent ordinance authorizing himself to sign and approve any additional work orders. He only approved 2 work orders (1 in 2013 and the other in 2014) despite the extensive billings to the city (see Appendix G).

A similar condition related to the former M/CA was noted in our prior audit report, No. 2006-03, *City of Excelsior Estates*, issued in January 2006.

Alderman

One alderman served on the Board while working for VSI, creating an apparent conflict of interest. The member served from July 30, 2020, through August 2021. During the year the alderman served on the Board, the city paid VSI \$29,705. It is unclear if he abstained from votes related to VSI because the city did not retain meeting minutes. The alderman indicated he was paid \$35 a day to tend to the sewer treatment plant by VSI and \$10 per hour for other VSI job duties.

Conclusion

The former M/CA and alderman served in a fiduciary capacity and had an obligation to the public to avoid apparent and/or actual conflicts of interest. Personal interests in business matters of the city could create such conflicts, and a lack of independence could harm public confidence in the Board and reduce its effectiveness.

Section 105.454, RSMo, prohibits elected officials and employees serving in an executive or administrative capacity from performing any service for compensation, other than compensation for the performance of their duties, that involve more than \$500 per transaction or \$5,000 per annum, unless there



City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

has been public notice to solicit proposals and competitive bidding, and provided the bid or offer accepted is the lowest received. Section 105.458, RSMo, prohibits the former M/CA from receiving such compensation without competitive bidding. In recorded interviews, board members expressed concerns about conflicts of interest; however, the Board failed to take action to address or provide independent and supervisory reviews over transactions involving the former M/CA and other Board members.

## Recommendations

The Board of Aldermen:

1.1-1.3 Work with law enforcement officials regarding criminal prosecution of the improper transfers and payments, unsupported and questionable payments, and missing money and take the necessary actions to obtain restitution.

1.4 Closely examine city transactions to identify conflicts of interest.

## Auditee's Response

*1.1-1.3 We will work with law enforcement in any way possible and seek restitution.*

*1.4 We agree and will look at future transactions for conflicts of interest.*

## 2. Improper Sewer Service Stipends

Board members

Board members received sewer service stipends<sup>9</sup> in violation of ordinance and state law.

Board members improperly received stipends for sewer services as compensation when either compensation was not allowed by statute or the Board was not active.

The city failed to submit its financial statement for the year ended December 31, 2021, until January 11, 2023, and failed to submit its financial statement for the year ended December 31, 2022, until October 7, 2023. Section 105.145.5, RSMo, prohibits payment of compensation to members of governing bodies that have not submitted their annual financial report to the SAO as required.<sup>10</sup> As a result, none of the board members should have received the \$360 in stipends they each received for services from July 2023 to September 2023 and from July 2022 to December 2022 (9 months at \$40 per month).

<sup>9</sup> Rather than issue monetary payments for the free sewer service, the former M/CA adjusted the accounts of the Board members and former City Clerk.

<sup>10</sup> State regulation (15 CSR 40-3.030) requires an annual financial report be submitted within 6 months after the end of a political subdivision's fiscal year.





---

City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

---

Additionally, Board members improperly received \$880 in free sewer service prior to passing the ordinance allowing the stipend, \$320 while the Board was inactive during the COVID-19 pandemic (May and June 2020), and various other occasions when members did not attend meetings as required to receive the stipend. The Board passed the ordinance authorizing free sewer services as a stipend for meeting attendance in June 2018. The city did not take or retain minutes for some meetings so we could not determine if a meeting was held and/or which board members attended. Additional improper stipends may have been paid for those months. Also, an alderman received stipends for May and June 2020 (\$80) although he was not sworn in until July 2020.

The Board was not aware attendance at monthly meetings was necessary to receive the sewer service stipend nor that an ordinance was necessary to allow the stipend. The Board was also unaware that members should not receive stipends if financial statements were not filed.

Former City Clerk

The former City Clerk improperly received free sewer services from May 2017 to December 2019 totaling \$1,392. City ordinance did not provide for city employees to receive sewer service stipends. In addition, city personnel adjusted Alderwoman-elect/City Clerk Snider's sewer account balance of \$162 to \$0 in the sewer system in May 2016, just days prior to her being sworn in as an alderwoman. No explanation or approval by the Board of the adjustment was documented.

Snider served as Alderwoman from May 2016 until she resigned in May 2017. She was then hired as the City Clerk. She served as City Clerk until she resigned in December 2020. However, Snider served as Mayor Pro-Tem from December 2019 through December 2020, and was entitled to the sewer stipend during that time period. The Board was not aware the former City Clerk received free sewer services while serving as the City Clerk.

## Recommendation

The Board of Aldermen ensure sewer stipends are only paid when allowed.

## Auditee's Response

*We agree. We currently ensure that there is a meeting each month and everyone is able to attend. If for some reason they are not able to attend, and accommodations could not be made, no stipend is received. The City Clerk does not receive a stipend.*

---

## 3. Oversight and Annual Audits

The Board did not provide adequate oversight or obtain annual audits as required by state law.

### 3.1 Oversight and segregation of duties

The former Board did not establish adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the former M/CA. Weaknesses identified throughout this report are significant and demonstrate a lack of segregation of duties and oversight



---

City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

---

by the former Board that led to the misappropriations, unsupported and questionable payments, and missing money noted in MAR finding number 1. As a result, city money was not handled and accounted for properly.

Proper segregation of duties helps ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, timely supervisory or independent reviews of work performed and investigation into unusual items and variances is necessary. Good management practices require extensive and detailed oversight by the Board. During recorded interviews, some Board members expressed concerns about city practices; however, they failed to take action to address the concerns or provide independent and supervisory reviews over transactions, including those involving the former M/CA.

### 3.2 Board review and approval process

The Board did not review a list of bills or bank statements and Board members signed checks without reviewing supporting documentation. Our review of disbursements showed the Board did not require invoices to be marked paid or indicate the receipt of goods or services, and the city made numerous payments with no supporting documentation. The M/CA and Board also failed to monitor the city's cash balances. As a result, the city incurred \$500 in overdraft and maintenance charges in the general bank account from July 2019 through April 2021. As of March 31, 2021, shortly before the former M/CA was terminated, the general bank account balance was only \$87.

Board members indicated in recorded interviews that they signed checks without reviewing supporting documentation. The only control over disbursements was a second signature on the checks, which was ineffective when the Board members signed without reviewing any documentation. Further, the former M/CA was able to solely sign and negotiate checks issued to himself and his 2 businesses. Signing checks without supporting documentation and allowing only 1 signature on checks are significant control weaknesses and allowed the improper and questionable disbursements to occur as noted in MAR finding number 1.

Had the Board reviewed the bank statements, the improper payments and the declining cash balances could have been questioned. By approving all disbursements and reviewing supporting documentation, bank information, and canceled checks; and requiring the receipt of goods and services prior to payment, the Board can help safeguard against possible loss or misuse of funds and prevent bank overdraft fees. Board approval of disbursements is typically documented by signing or initialing a monthly list of bills. Canceling invoices and other supporting documentation reduces the likelihood of duplicate payments. The former M/CA and the Board indicated they were previously unaware of the importance of preparing a list of bills and bank statements, documenting the Board's review and approval process, and properly canceling invoices.



City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

### 3.3 Annual audits

The city did not obtain an annual audit of its sewer system for 2018, 2019, 2021, or 2022, as required by state law. Section 250.150, RSMo, requires the city to obtain annual audits of the combined waterworks and sewerage system, and the cost of the audit is to be paid from revenues received from the system. Board members indicated they were unaware of the requirement to obtain annual audits.

A similar condition was noted in our prior audit report, No. 2006-03, *City of Excelsior Estates*, issued in January 2006.

## Recommendations

The Board of Aldermen:

- 3.1 Segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.
- 3.2 Ensure an accurate and complete monthly list of bills is prepared and compared to invoices and checks written. In addition, the Board should ensure invoices are marked paid and adequately reviewed, and require documentation of receipt of goods and/or services prior to payment of invoices. The Board should also document its review of monthly bank statements and properly monitor bank account balances to avoid bank charges.
- 3.3 Obtain annual audits of the sewer system as required by state law.

## Auditee's Response

- 3.1 *We agree. The Board now reviews city bills and bank reconciliations each month and documents its review and approval.*
- 3.2 *We agree. The Board now reviews invoices and receipt slips when checks are signed. Three people are signors on the bank accounts and blank checks are never signed.*
- 3.3 *The city is in the process of obtaining an audit.*

## 4. Contracted Workers

City controls and procedures related to contract workers need significant improvement.

The city classified the former City Administrator, former City Clerk, and former Billing Clerk as independent contractors. The city made the following payments to these individuals:

	2016	2017	2018	2019	2020	2021
Former City Administrator	\$ 0	0	0	0	3,300	1,200
Former City Clerk	0	1,600	2,400	2,400	2,200	0
Billing Clerk/City Clerk	1,375 (1)	1,495	1,510	1,554	705	725
Total	\$ 1,375	3,095	3,910	3,954	6,205	1,925

(1) The former M/CA made some of the payments owed to Billing Clerk/City Clerk Rivera to himself or to CAD Midwest, Inc. He indicated she owed him for bills he paid on her behalf or because she could not cash the check.



---

City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

---

#### 4.1 Employment classifications and tax reporting

The Board did not document the basis for classifying the former City Administrator, former city clerks, and former Billing Clerk/City Clerk as independent contractors rather than employees, and these employees were misclassified. The current City Clerk is also classified as an independent contractor, and the city does not have documentation to support this decision.

Proper classification of employees is necessary to ensure compliance with various state and federal laws and regulations. IRS Publication 15-A provides guidance on what to examine when determining whether an individual is an employee or independent contractor including, but not limited to: whether the individual sets his or her own schedule, provides his or her own tools, receives employee benefits, and whether the work is in the normal course of business for the city. Section 105.300, RSMo, defines an elected or appointed officer or employee of a political subdivision as an employee for Social Security and Medicare tax purposes.

The failure to withhold and properly report payroll and income taxes for city employees may subject the city to tax liabilities along with penalties and interest. For employees, the IRS requires employers to report compensation on W-2 forms and withhold and remit income and payroll taxes. Similarly, Chapter 143, RSMo, includes requirements for reporting wages and withholding state income taxes. The Board indicated it was not aware of these requirements.

#### 4.2 Timesheets

The former City Administrator, former City Clerk, and City Clerk/Billing Clerk did not submit timesheets or other documentation to support work performed. Without adequate timesheets or other documentation, the city cannot ensure hours worked are accurate and properly documented. In addition, Fair Labor Standards Act (FLSA) regulation 29 CFR Section 516.2(a) requires employers to maintain accurate records of actual time worked by employees. The Board indicated it was previously unaware of the importance of requiring documentation of work performed.

#### 4.3 Independent contractors contracts and reporting

As previously noted, the city misclassified the former City Administrator, former City Clerk, and City Clerk/Billing Clerk as independent contractors. However, even if this classification was appropriate, the Board did not enter into a written contract with these individuals and did not prepare and file 1099 forms for payments made during 2015 through 2021.

Section 432.070, RSMo, requires contracts of political subdivisions be in writing. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to provide protection to both parties. Sections 6041 through 6050W of the Internal Revenue Code require non-wage payments of at least \$600 in one year for professional services or for services performed as a trade or business by non-employees (other than corporations,



---

City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

---

except for medical and legal services), be reported to the federal government on 1099 forms. The Board indicated it was not aware of these requirements.

#### 4.4 Pay advances

The former M/CA issued checks in advance of the end of the pay period to the part-time Billing Clerk. The former M/CA issued the part-time Billing Clerk an \$80 check on January 3, 2017, for "BCF<sup>[11]</sup> - Jan 2017 #1," and a \$45 check on January 3, 2017, for "BCF - Jan 2017 #2." Additionally, he issued another \$54 check to the part-time Billing Clerk on November 9, 2019, for "billing clerk fee Mandy R ADV-auto ins," in addition to her regular \$125 month check. It is unclear why the former M/CA paid individuals in advance.

Advance payments are loans of city funds. The city has no statutory authority to make loans and Article VI, Sections 23 and 25 of the Missouri Constitution specifically prohibits counties, cities, or other political subdivisions of the state from granting public money or things of value to any corporation, association, or individual. The Board's reliance on the former M/CA to solely handle the financial functions of the city without oversight allowed this to occur.

#### Recommendations

The Board of Aldermen:

- 4.1 Determine the proper classification for city workers to ensure compliance with state and federal laws and regulations.
- 4.2 Ensure timesheets or other records of work performed are prepared, retained, signed, and approved.
- 4.3 Execute and retain written contracts for services that specify the services to be rendered and the manner and amount of payments to be made. The Board and the current City Clerk should prepare the applicable tax forms for the former City Administrator and City Clerks/Billing Clerk for compensation provided as appropriate.
- 4.4 Discontinue the practice of providing pay advances.

#### Auditee's Response

- 4.1 *The Board will look into the classification of employees.*
- 4.2 *We agree with this recommendation.*
- 4.3 *We agree. The city currently does not have any outside contracts, but we will ensure future contracts are in writing. The Board will ensure that tax forms are prepared for the City Administrator and City Clerk.*

---

<sup>11</sup> BCF is short for Billing Clerk Fee.



4.4 *This is no longer occurring.*

## 5. Accounting Controls and Procedures

### 5.1 Receipting, recording, and depositing

Accounting controls and procedures need improvement. According to the city's financial statements, city receipts totaled approximately \$385,900 and disbursements totaled approximately \$297,900 from January 1, 2017, to December 31, 2021.

The city's procedures for receipting, recording, and depositing money are poor. As a result, money collected was not properly receipted, recorded, and deposited. We reviewed the 1,111 receipts for the period March 30, 2019, to April 30, 2021. Receipts tested totaled \$138,004.

- City personnel did not use official prenumbered receipt slips for all payments received, they used several different receipt books at the same time, and the former M/CA used the same receipt book to record city receipts and receipts for his personal businesses. In addition, city personnel did not account for the numerical sequence of the receipt slips issued.
- City personnel did not always record the method of payment (cash, check, or money order) on receipt slips or in the computerized accounting system.
- City personnel did not always record receipts in the computerized accounting system. For the period tested, we noted 34 unrecorded receipts totaling \$8,941.
- The former M/CA collected sewer receipts and stored them at his home until deposited.
- City personnel did not always deposit timely. Deposits of sewer receipts sometimes included checks written up to a month prior to the deposit. For example, we noted a check issued on August 31, 2019, was not deposited until September 27, 2019.

Failure to implement adequate receipting, recording, securing, and depositing procedures increases the risk that loss, theft, or misuse of money will go undetected and accounting records will contain errors. Board members were unaware of the importance of properly receipting, recording, and depositing money.



City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

## 5.2 Commingling of city funds

The former M/CA frequently commingled city funds with personal funds.<sup>12</sup>

The former M/CA reimbursed himself and his business for money he loaned to the Billing/City Clerk from her city pay as follows:

Check Date	Check Number	Check Amount	Check Payee	Purpose As Indicated on the Check Memo Lines
02/06/2018	3597	\$ 40	Former M/CA	xBCF#2 MANDAY RIVERA
03/01/2018	3616	45	Former M/CA	~ MANDYRIVERA BCF#2X1 (1)
04/03/2018	3642	85	Former M/CA	REF MANDY RIVERA-BCF (SEE CAD CHK TO STATE FARM)
04/03/2018	3643	40	Former M/CA	REF MANDY RIVERA-BCF#2
05/01/2018	3655	40	Former M/CA	MANDY RIVERA BCF #2
04/04/2019	3870	45	Former M/CA	REF. MANDY R. ADV. PYMT.
07/05/2019	3917	125	Former M/CA	REF. MANDY R.-BILLING CLK FEE (L.P.)
12/09/2019	3664	125	Former M/CA	ADV-MANDY RIVERA (REF AUTO INSCK#
01/10/2020	3677	125	Former M/CA	REF MANDY R. BCF ADV FOR CAR INS Rd EDMONDS STATE FARM \$13971=10-20
02/07/2020	3735	125	CAD Midwest, Inc.	MANDY BILLING CLK FEE (REPAYADV ON AUTO INS Pd FOR HER ~ CARD1 (1)
04/06/2020	3763	125	CAD Midwest, Inc.	MANDY R. ADV ON CAR INS. REF BILLING CLERK FEE
05/07/2020	3779	125	CAD Midwest, Inc.	ADV MANDY R. BILLING CLK FEE (REF AUTO INS)
06/01/2020	3793	125	CAD Midwest, Inc.	REPAY ADV REF MANDY R BILLING CLK FEE
01/06/2021	3916	125	CAD Midwest, Inc.	FOR MANDY RIVERA SWR BILLING CLK FEE
02/05/2021	3946	200	CAD Midwest, Inc.	REF MANDY R.-CITY CLERK INC. SWR BILLING

(1) Portions of the check memo line, indicated by ~ were not legible; therefore, the wording is not known.

In addition, shortly after the July 2019 improper transfers into the former M/CA's personal bank account (see MAR finding number 1), the former M/CA issued several personal checks to the city that indicated they were cash flow advances. In some instances the former M/CA subsequently reimbursed himself for the advances. Some examples follow.

- The former M/CA issued the city a \$500 check on September 18, 2019, then subsequently reimbursed himself \$500 from the city's bank account on October 1, 2019. He also issued the city a \$300 check on September 18, 2019, and a \$500 check on May 2, 2020.<sup>13</sup>

<sup>12</sup> This includes his own funds and the funds of his two businesses.

<sup>13</sup> The total amount of missing money was reduced \$1,150 due to the payments he made to the city. All such payments are listed in the first two bulleted examples in this section.



---

City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

---

- CAD Midwest, Inc. issued the city a \$150 check on November 15, 2019, and a \$200 check on April 20, 2020.
- The former M/CA made a \$250 payment to the city using his personal credit card on March 1, 2021, then subsequently reimbursed himself \$250 on March 4, 2021.

It is unclear whether the net \$1,150 payments to the city by the former M/CA and CAD Midwest, Inc. were an attempt to repay a portion of the improper transfers still due (\$4,995) as noted in MAR finding number 1. We reduced the total amount missing by the amounts paid by the former M/CA and his personal business to credit any possible repayment.

By commingling city money with personal and private business funds, it is unclear what funds are being used to fund the city, making it impossible for the Board to adequately monitor the city's financial condition. The Board relied on the former M/CA to control the finances of the city and was unaware of what was happening. That reliance on the former M/CA without oversight allowed this comingling of funds to occur.

### 5.3 Restricted funds

The former M/CA made excessive and unauthorized transfers of restricted funds between various bank accounts, which further allowed improper disbursements to occur and not be detected. The Board also did not establish adequate procedures to ensure restricted funds were credited to the appropriate account or used only for intended purposes. During the period of January 2020 through April 2021, the city received approximately \$41,400 in customer payments for water and sewer services, and approximately \$8,300 in state motor vehicle-related receipts that were deposited into the general bank account.

A review of the city's bank statements indicated the former M/CA made 46 transfers of restricted funds, totaling \$16,953, between bank accounts from January 2020 through May 2021. Of these, 43 were for amounts less than \$1,000. The Board did not approve any of these transfers. The M/CA also commingled restricted funds with unrestricted funds and did not properly account for the balances of restricted funds within the city bank accounts. As a result, city officials could not determine what portion of the city's funds were restricted for specific use or ensure restricted funds were used for required purposes.

Board approved and supported transfers from restricted funds are necessary to ensure city funding is used for the required purpose. In addition, Section 250.150.1, RSMo, restricts the use of water and sewer receipts for operating the systems, payment of bonds, establishment of a reserve, fulfillment of any agreements contained in ordinances, and payment of costs of improvements of such systems. Section 250.150.2, RSMo, prohibits the transfer of water and





## City of Excelsior Estates Management Advisory Report - State Auditor's Findings

sewer receipts except by action of the city governing body and only after all system operation and maintenance expenses and debt payments have been paid. Article IV, Sections 30(a) and 30(b) of the Missouri Constitution require motor vehicle-related receipts apportioned by the State of Missouri be disbursed for road purposes only. Separate accounting of restricted funds is necessary to ensure compliance with these limitations. The Board indicated it was unaware of these requirements for restricted funds.

### 5.4 Record storage and retention

The city did not properly store or retain numerous financial records. City officials could not locate manual receipt slips, bank statements, and supporting documentation for disbursements, including payments to the former M/CA and his two businesses. The city stored some city records in a trailer made from the bed of a pickup truck with a camper shell on it. The following pictures, taken during an October 2022 site visit, depict the disarray of the records in the camper shell. City officials stated that this was the only storage available when the former M/CA turned over records that were in his possession.



Proper storage and retention of records is necessary to ensure the validity of transactions and to provide an audit trail. Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides for the Local Records Board to issue directives for the destruction of records. Record retention schedules can be found on the Secretary of State's website.<sup>14</sup> The Board was not aware of the importance of properly retaining and storing records. The lack of records may have helped conceal the misappropriation noted in MAR finding number 1.

<sup>14</sup> <<https://www.sos.mo.gov/archives/localrecs/schedules>>, accessed March 27, 2024.



City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

## Recommendations

The Board of Aldermen:

- 5.1 Issue official prenumbered receipt slips for all payments received, indicate the method of payment on all receipt slips, reconcile the composition of receipts to the composition of deposits, properly secure all receipts prior to deposit, and deposit all payments received intact and timely.
- 5.2 Discontinue the practice of commingling city money with personal funds.
- 5.3 Monitor and reduce the number of transfers made between bank accounts, and ensure transfers are authorized and allowable. The Board should also determine the amount of restricted funds in the city's accounts and establish separate funds or a separate accounting of this money.
- 5.4 Retain all records in accordance with state law.

## Auditee's Response

- 5.1 *We now issue receipt slips for all payments that are either given to the customer in person or mailed with the next bill. All payments are now recorded in the computerized system.*
- 5.2 *This is no longer occurring.*
- 5.3 *Restricted funds are now maintained in separate bank accounts and funds are not transferred between accounts.*
- 5.4 *We now retain all records in city hall.*

## 6. Sewer System Controls and Procedures

Sewer system controls and procedures need improvement. The city provided sewer services to 66 customers during April 2024. According to the city's accounting system reports, the city received payments for sewer services totaling approximately \$187,500 from January 1, 2017, through December 31, 2021.

### 6.1 Adjustments

The M/CA made adjustments to customer sewer statements without obtaining independent approval or maintaining adequate documentation to support the reasons for the adjustments. In addition, city personnel did not prepare a list of adjustments to compare to account changes.

Review and approval of adjustments by an independent person is necessary to ensure adjustments made are valid and proper and to reduce the risk of theft or misuse going undetected. The former M/CA and Board were unaware of the importance of an independent review of adjustments made.



City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

## 6.2 Compliance with Missouri Clean Water Law

The city repeatedly violated the Missouri Clean Water Law and the former M/CA did not take sufficient corrective action to address the sewer treatment facility issues despite extensive billings from his company for sewer services. Missouri Department of Natural Resources personnel confirmed this noncompliance continued from 2014 through at least 2021, despite the former M/CA billing the city approximately \$269,000 from his sewer business (VSI).

In 2014, the city received a notice of violation from the Missouri Department of Natural Resources (DNR) stating the city had, "significant violations of Missouri State Operating Permit and the Missouri Clean Water Law." In 2015, the DNR sent a letter noting deficiencies in the Discharge Monitoring report submitted. The DNR sent similar letters in 2016, 2017, 2018, 2019, and 2021. Since the city terminated the former M/CA and discontinued use of his businesses, the city is now compliant with applicable laws.

On July 1, 2016, the DNR issued the city an operating permit in accordance with the Missouri Clean Water Law, Chapter 644, RSMo, and the Federal Water Pollution Control Act, 33 U.S.C. Section 1251, et. seq., detailing the compliance requirements of the city's effluent limitations and monitoring practices. The Board relied on the former M/CA to properly monitor the sewer system, which was not effective.

## Recommendations

The Board of Aldermen:

- 6.1 Prepare a list of adjustments and ensure all adjustments to sewer accounts are properly approved and compared to actual changes and documentation of all adjustments is retained.
- 6.2 Continue to ensure compliance with the operating permit and the Missouri Clean Water Law.

## Auditee's Response

- 6.1 *We do not regularly adjust customer accounts other than the stipends/discounts provided for Board members. We will look into preparing a report for meetings of all of the adjustments/discounts.*
- 6.2 *We agree and will continue to ensure compliance with applicable laws.*

## 7. Financial Reporting

The city did not file annual financial reports timely or publish semiannual financial statements in compliance with state law.

### 7.1 Financial statements

The Board failed to submit to the SAO the financial statement for the year ended December 31, 2021, until January 11, 2023, and the financial statement for the year ended December 31, 2022, until October 7, 2023.



## City of Excelsior Estates Management Advisory Report - State Auditor's Findings

Section 105.145, RSMo, requires each political subdivision to file an annual report of its financial transactions with the SAO. Under 15 CSR 40-3.030, each political subdivision must file its annual financial report within 6 months of the end of the subdivision's fiscal year. Section 105.145.5, RSMo, prohibits elected officials from continuing to receive compensation or processing disbursements after the deadline to submit the financial statement and until the financial statement is submitted to the SAO. Section 105.145.9, RSMo, provides that political subdivisions that fail to timely file the annual financial statement with the State Auditor shall be subject to a fine of \$500 per day.<sup>15</sup> The Board was not aware of the importance of these requirements.

### 7.2 Semiannual published financial statements

The city has not published semiannual financial statements for the years ended December 31, 2014, through 2023. As a result, information regarding the city's financial activity and condition is not available to citizens. Section 79.160, RSMo, requires the Board to prepare and publish semiannual financial statements that include a full and detailed account of the receipts, disbursements, and indebtedness of the city. The former M/CA and Board were not aware of this requirement.

### Recommendations

The Board of Aldermen:

- 7.1 Timely submit annual financial reports to the State Auditor's Office as required by state law.
- 7.2 Publish financial statements as required by state law.

### Auditee's Response

- 7.1 *The 2023 financial statement was submitted timely on February 26, 2024.*
- 7.2 *We are in the process of determining all of the information that needs published.*

## 8. Sunshine Law

The city did not always comply with requirements of the Sunshine Law. Based on meeting minutes and agendas located, the Board held 93 meetings from January 2014 through October 2022.

### 8.1 Meeting minutes

We noted the following issues with meeting minutes:

- Minutes for 24 meetings were either missing or in an unreadable format.

<sup>15</sup> The DOR indicated it did not assess a fine for the late 2021 report because it was evaluating the impact of recently passed legislation on potential fines, and did not assess a fine for the late 2022 report because the city filed its report within 30 days of the DOR notice of non-filing.



## City of Excelsior Estates Management Advisory Report - State Auditor's Findings

- The meeting minutes for 17 of the 69 minutes reviewed were not signed and did not indicate who prepared them.
- The minutes for an additional 36 of the 69 meetings reviewed, indicated they were prepared by the former M/CA, but not signed. These minutes included discussions and approval of payments to his two private businesses and himself.

Section 610.020.7, RSMo, states minutes of open and closed meetings shall be taken and retained by the public governmental body. Secretary of State retention guidelines<sup>16</sup> require meeting minutes be retained permanently and indicate special consideration be given to the storage conditions of the files. Meeting minutes prepared by someone independent of city business, signed by the preparer, and approved by the Board are necessary to provide an independent attestation that the minutes are a correct record of the matters discussed and actions taken during the meetings. The Board was unaware of the need to have an independent party prepare minutes and retain those minutes.

### 8.2 Public access policy

The Board has not adopted a written policy regarding public access to city records as required by state law. A written policy regarding public access to city records would establish guidelines for the city to make records available to the public. This policy should identify a person to contact, provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records.

Section 610.023, RSMo, lists requirements for making records available to the public. Section 610.026, RSMo, allows the city to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law. The Board indicated it was unaware of these requirements.

## Recommendations

The Board of Aldermen:

- 8.1 Maintain complete and accurate meeting minutes for all meetings and ensure meeting minutes are signed by the preparer and approved by the Board.
- 8.2 Develop a written public access policy.

<sup>16</sup> Missouri Secretary of State Records Services Division, Local Records Retention Schedules, August 2023, is available at <[www.sos.mo.gov/CMSImages/LocalRecords/Municipal.pdf](http://www.sos.mo.gov/CMSImages/LocalRecords/Municipal.pdf)>, accessed April 19, 2024.



City of Excelsior Estates  
Management Advisory Report - State Auditor's Findings

---

**Auditee's Response**

- 8.1 *The City Clerk now takes minutes for each meeting. They are reviewed and signed at the following meeting by the Board.*
- 8.2 *We agree and will develop a policy.*

---

# City of Excelsior Estates

## Organization and Statistical Information

---

### Mayor, Board of Aldermen, and City Officials

The City of Excelsior Estates is located in Clay and Ray Counties. The city was incorporated in 1986 and is currently a fourth-class city. The city employed 2 part-time workers on December 31, 2020. City operations include sewer and street maintenance. The city's population was 209 in 2020, according to the U.S. Census Bureau.

The city government consists of a mayor and a 4-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen members receive free sewer service (\$40) for each board meeting attended as set by ordinance. The Mayor, Board of Aldermen, City Administrator, City Clerk, and Billing Clerk at December 31, 2020, as well as certain history of the positions, are identified below:<sup>17</sup>

Vacant, Mayor (1)  
Mary (Duncan) Long, Alderwoman (2)  
Gary Lutes, Alderman (3)  
Scott Mize, Alderman (4)  
Vacant, Alderperson (5)  
Gary Fesenmeyer, part-time City Administrator (6)  
Vacant, part-time City Clerk (7)  
Mandy Rivera, part-time Billing Clerk (8)

- (1) Gary Fesenmeyer served as Mayor from at least April 2004 to December 15, 2019, before being appointed as the City Administrator. Joyce Snider served as Mayor Pro-Tem from December 15, 2019, to December 3, 2020.
- (2) Mary (Duncan) Long has served as Alderwoman since January 2014.<sup>18</sup>
- (3) Gary Lutes served as Alderman from December 2014 to October 27, 2022.
- (4) Scott Mize served as Alderman from July 2020 to August 2021. Charles Graham served as Alderman from May 2017 to January 2020. Mary Wilson Parker served as Alderwoman from January 2014 to November 2015.
- (5) Robert Tabberer served as Alderman from January 2014 to February 2016. Joyce Snider served as Alderwoman from May 12, 2016, to May 4, 2017. Ralph Tabberer served as Alderman from May 2017 to November 2018.
- (6) Gary Fesenmeyer was appointed City Administrator on December 15, 2019, and served until approximately April 19, 2021. His duties as City Administrator were the same as when he served as Mayor.
- (7) Joyce Snider served as City Clerk from May 5, 2017, to December 3, 2020. Rita Wheeler served as City Clerk from December 2, 2014, to November 24, 2015.
- (8) Mandy Rivera served as the part-time Billing Clerk from February 2015 to January 2021, when she began serving as the Billing Clerk/City Clerk, which she served as until April 2021.

### Financial Activity

The financial statement summaries submitted to the State Auditor's Office (SAO) for the years ended December 31, 2017, through 2022, follow. The city did not include beginning balances in any of its financial statements

---

<sup>17</sup> Any gaps in time indicate the seat was vacant.

<sup>18</sup> As of April 2, 2024.



## City of Excelsior Estates Organization and Statistical Information

submitted, so ending fund balances may not be accurate or reflect the actual financial condition of the city funds.

### Year Ended December 31, 2017

Part II - FINANCIAL STATEMENT SUMMARY					
FUNDS - Report in whole dollars					
TOTAL all funds	General Fund	SYSTEM & TREATMENT PLANT Fund	STORM DRAINAGE (NID) Fund	Fund	
A. Beginning balance	\$ 0	\$	\$	\$	
B. Total receipts	63,973	18,963	28,277	16,733	0
C. Total disbursements	25,030	1,565	23,465	0	0
D. Ending balance	\$ 38,943	\$ 17,398	\$ 4,812	\$ 16,733	\$ 0

### Year Ended December 31, 2018

Part II - FINANCIAL STATEMENT SUMMARY					
FUNDS - Report in whole dollars					
TOTAL all funds	General Fund	SEWER & TRTMNT SYS Fund	PAVING & STORM DRAIN Fund	Fund	
A. Beginning balance	\$	\$	\$	\$	
B. Total receipts	82,264	22,425	39,857	19,982	
C. Total disbursements	87,598	7,333	53,319	26,946	
D. Ending balance	\$ -5,334	\$ 15,092	\$ -13,462	\$ -6,964	\$

### Year Ended December 31, 2019

Part II - FINANCIAL STATEMENT SUMMARY					
FUNDS - Report in whole dollars					
TOTAL all funds	General Fund	SEWER & TRTMNT SYS Fund	PAVING & STORM DRAIN Fund	Fund	
A. Beginning balance	\$ 0	\$	\$	\$	
B. Total receipts	74,327	24,107	35,894	14,326	0
C. Total disbursements	69,682	11,545	41,144	16,993	0
D. Ending balance	\$ 4,645	\$ 12,562	\$ -5,250	\$ -2,667	\$ 0





## City of Excelsior Estates Organization and Statistical Information

Year Ended December 31, 2020

Part II - FINANCIAL STATEMENT SUMMARY					
FUNDS - Report in whole dollars					
TOTAL all funds	General Fund	SEWER & TREATMENT SYS Fund	PAVING & STORM DRAIN Fund	Fund	
A. Beginning balance	\$	\$	\$	\$	\$
B. Total receipts	72,535	19,039	33,472	20,024	
C. Total disbursements	67,494	6,172	42,366	18,956	
D. Ending balance	\$ 5,041	\$ 12,867	\$ -8,894	\$ 1,068	\$

Year Ended December 31, 2021

Part II - FINANCIAL STATEMENT SUMMARY					
FUNDS - Report in whole dollars					
TOTAL all funds	General Fund	PAVEMENT Fund	SEWER&TREA TMENT SYSTEM Fund	Fund	
A. Beginning balance	\$ 0	\$	\$	\$	\$
B. Total receipts	92,815	37,309	10,910	44,596	0
C. Total disbursements	48,134	44,832	3,302	0	0
D. Ending balance	\$ 44,681	\$ -7,523	\$ 7,608	\$ 44,596	\$ 0

Year Ended December 31, 2022

Part II - FINANCIAL STATEMENT SUMMARY					
FUNDS - Report in whole dollars					
TOTAL all funds	General Fund	SEWER & TREATMENT SYSTEM Fund	PAVING Fund	Fund	
A. Beginning balance	\$ 0	\$	\$	\$	\$
B. Total receipts	110,732	53,285	28,975	28,472	0
C. Total disbursements	34,526	18,328	10,562	5,636	0
D. Ending balance	\$ 76,206	\$ 34,957	\$ 18,413	\$ 22,836	\$ 0

---

# City of Excelsior Estates

## Supporting Documentation of Misappropriated and Missing Money

---

The following appendixes provide supporting documentation for the misappropriated and missing money discussed in MAR finding number 1 and are summarized in the following table:

Appendix	Type of Supporting Documentation
A	State Auditor Subpoena - Gary Fesenmeyer
B	State Auditor Subpoena - Joyce Snider
C	State Auditor Subpoena - Central Bank
D	State Auditor Subpoena - Community Bank of Missouri
E	State Auditor Subpoena - North American Savings Bank
F	Documentation of Improper Transfers to Former Mayor/City Administrator
G	Documentation of Video Sewer Inspections Bid, Ordinance, and Work Orders
H	City Administrator Position Ordinance and Proposal
I	Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.
J	Additional Detail for Duplicate Payments to Video Sewer Inspections, Inc. Shown in Appendix I
K	Reimbursements to Business Owned by Former Mayor/City Administrator - CAD Midwest, Inc.
L	Payments and Reimbursements to Former Mayor/City Administrator



Appendix A  
City of Excelsior Estates  
State Auditor Subpoena - Gary Fesenmeyer



Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.

**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

**SUBPOENA**

**To: Gary Fesenmeyer**  
[Redacted]

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representatives, Leslie Korte, General Counsel, Robert McArthur, Auditor in Charge, and Pam Allison, Audit Manager, at the Fletcher Daniels State Office Building, Room 306, 615 East 13th Street, Kansas City, MO 64106, at 10:00 a.m. on Monday, March 20, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this 13th day of February, 2023, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by \_\_\_\_\_ on this \_\_ day of February, 2023.

This subpoena was served on February 14, 2023, by a representative of the State Auditor's Office.



Appendix A  
City of Excelsior Estates  
State Auditor Subpoena - Gary Fesenmeyer



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

**EXHIBIT A-Page 1 of 2**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Excelsior Estates for the period of January, 2014 to April, 2021.

This request includes, but is not limited to, the following

1. Bids submitted to the City of Excelsior Estates by either Video Sewer Inspections (VSI) or CAD Midwest Inc. in response to an advertisement for bids.
2. All VSI invoices billed to the City of Excelsior Estates from January 2014 through April 2021.
3. All CAD Midwest Inc. invoices billed to the City of Excelsior Estates from January 2019 through April 2021.
4. All bank statements for all accounts maintained by the City of Excelsior Estates from January 2014 through April 2021.
5. Documentation related to any loans made by the City of Excelsior Estates to City officials (e.g. [REDACTED]) or employees (e.g. [REDACTED]).
6. Documentation of all cash advances made to the City of Excelsior Estates January 2014 through April 2021, and any subsequent payments made from the City to reimburse you for those advances.
7. Documentation related to the fraudulent transfers from the City of Excelsior Estates bank accounts on June 13, 2019, and transfer into your personal bank account.



Appendix A  
City of Excelsior Estates  
State Auditor Subpoena - Gary Fesenmeyer



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

8. Any other City of Excelsior Estates records still maintained by yourself for the period January 2014 through April 2021, in either hardcopy form or electronically on your personal computer, for example:
  - a. Manual receipt slips
  - b. Deposit slips
  - c. Check stubs or carbon copies
  - d. Invoices, including any supporting reimbursements to yourself
  - e. Quickbooks records
9. Proof of payment (cancelled checks, copies of money orders, receipt slips, payment stubs, etc.) of all utility services relating to Lot numbers L26, L36 and M16 for the period January 2014 through April 2021.
10. Minutes of all City of Excelsior Estates board meetings held from January 2014 through April 2021.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix A  
City of Excelsior Estates  
State Auditor Subpoena - Gary Fesenmeyer



SCOTT FITZPATRICK  
MISSOURI STATE AUDITOR

**SUBPOENA**

To: Gary Fesenmeyer  
[REDACTED]

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representatives, Leslie Korte, General Counsel, Robert McArthur, Auditor in Charge, and Pam Allison, Audit Manager, at the Excelsior Estates City Hall, 16568 Joy Dr, Lawson, MO 64062, at 10:00 a.m. on Monday, March 20, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this 21st day of February, 2023, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by Personal Services on this 22 day of February, 2023.



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

**EXHIBIT A-Page 1 of 2**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Excelsior Estates for the period of January, 2014 to April, 2021.

This request includes, but is not limited to, the following

1. Bids submitted to the City of Excelsior Estates by either Video Sewer Inspections (VSI) or CAD Midwest Inc. in response to an advertisement for bids.
2. All VSI invoices billed to the City of Excelsior Estates from January 2014 through April 2021.
3. All CAD Midwest Inc. invoices billed to the City of Excelsior Estates from January 2019 through April 2021.
4. All bank statements for all accounts maintained by the City of Excelsior Estates from January 2014 through April 2021.
5. Documentation related to any loans made by the City of Excelsior Estates to City officials (e.g. [REDACTED]) or employees (e.g. [REDACTED]).
6. Documentation of all cash advances made to the City of Excelsior Estates January 2014 through April 2021, and any subsequent payments made from the City to reimburse you for those advances.
7. Documentation related to the fraudulent transfers from the City of Excelsior Estates bank accounts on June 13, 2019, and transfer into your personal bank account.



Appendix A  
City of Excelsior Estates  
State Auditor Subpoena - Gary Fesenmeyer



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

8. Any other City of Excelsior Estates records still maintained by yourself for the period January 2014 through April 2021, in either hardcopy form or electronically on your personal computer, for example:
  - a. Manual receipt slips
  - b. Deposit slips
  - c. Check stubs or carbon copies
  - d. Invoices, including any supporting reimbursements to yourself
  - e. Quickbooks records
9. Proof of payment (cancelled checks, copies of money orders, receipt slips, payment stubs, etc.) of all utility services relating to Lot numbers L26, L36 and M16 for the period January 2014 through April 2021.
10. Minutes of all City of Excelsior Estates board meetings held from January 2014 through April 2021.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.





**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

## **SUBPOENA**

**To: Gary Fesenmeyer**  
[REDACTED]  
[REDACTED]

**YOU ARE COMMANDED AND REQUIRED** to appear personally before the State Auditor or his representative, Robert McArthur, at the Truman State Office Building, 301 West High Street, Room 880, Jefferson City, MO 65101, at 10:00 a.m. on Monday, April 3, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Robert McArthur at 301 W. High St., Room 880, Jefferson City, MO 65102, or email the records to Robert.McArthur@auditor.mo.gov to be received no later than April 3, 2023 at 10:00 a.m.

ISSUED this 20th day of March 2023, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by hand delivery on this 20th day of March, 2023.



## **EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the Village of Excelsior Estates for the time period of January 1, 2014 to April 30, 2021.

This request includes, but is not limited to, the following:

1. All documentation (bids, invoices, timesheets, etc.) for services you or your businesses provided to the Village of Excelsior Estates;
2. Documentation related to any loans made by the City of Excelsior Estates to City officials (e.g. [REDACTED]) or employees (e.g. [REDACTED]).
3. Documentation of all cash advances made to the City of Excelsior Estates, and any subsequent payments made from the City to reimburse you for those advances.
4. All records related to Village of Excelsior Estates transfers (\$1,700 and \$4,500) made to your personal bank account on June 13, 2019, and the subsequent withdrawal.
5. Any other City of Excelsior Estates records still maintained by yourself, in either hardcopy form or electronically on your personal computer, for example:
  - a. Manual receipt slips
  - b. Deposit slips
  - c. Check stubs or carbon copies
  - d. Invoices, including any supporting reimbursements to yourself
  - e. Quickbooks records
  - f. Meeting minutes
6. Proof of payment (cancelled checks, copies of money orders, receipt slips, payment stubs, etc.) of all utility services relating to Lot numbers L26, L36 and M16.
7. Any and all other records related to your testimony.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix B  
City of Excelsior Estates  
State Auditor Subpoena - Joyce Snider



SCOTT FITZPATRICK  
MISSOURI STATE AUDITOR

**SUBPOENA**

To: **Joyce Snider**



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, Leslie Korte, General Counsel, and Robert McArthur, Auditor in Charge, at the Excelsior Estates City Hall, 16568 Joy Dr, Lawson, MO 64062, at 10:00 a.m. on Monday, May 1, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this 13th day of April, 2023, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by Personal Services on this 13th day of April, 2023.

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.



Appendix B  
City of Excelsior Estates  
State Auditor Subpoena - Joyce Snider



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Excelsior Estates for the period of time January, 2014 to April, 2021.

This request includes, but is not limited to, the following

1. Any other City of Excelsior Estates records maintained by yourself for the period January 2014 through April 2021, in either hardcopy form or electronically, for example:
  - a. Check stubs or carbon copies
  - b. Invoices
  - c. City of Excelsior Estates board meetings minutes
2. Proof of payment (receipt slips, payment stubs, etc.) of the \$70 cash payment discussed in the December 30, 2020, meeting that included your verbal resignation as City Clerk and/or Mayor Pro-Tem, and an explanation of concerns regarding the handling of the \$70 cash payment.
3. Timesheets and list of duties performed as City Clerk.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbdrive drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.

## OFFICE OF MISSOURI STATE AUDITOR

### SUBPOENA

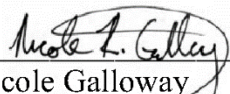
To: **Central Bank**



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative, Meghan Luecke, Deputy General Counsel, at the Truman State Office Building, Room 880, 301 West High St., Jefferson City, MO, 65102, at 10:00 a.m. on December 30, 2022, for purposes of providing testimony and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records listed in Exhibit A prior to December 30, 2022, to the Missouri State Auditor to the attention of Robert McArthur at 301 W. High St., Room 880, Jefferson City, MO 65102, or email the records to [robert.mcarthur@auditor.mo.gov](mailto:robert.mcarthur@auditor.mo.gov).

ISSUED this 9th day of December, 2022, pursuant to Section 29.235.4(1), RSMo.

  
\_\_\_\_\_  
Nicole Galloway  
Missouri State Auditor



Appendix C  
City of Excelsior Estates  
State Auditor Subpoena - Central Bank



## OFFICE OF MISSOURI STATE AUDITOR

### EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Excelsior Estates for the time period of January 2014 to May 2021.

This request includes, but is not limited to, the following:

1. Bank statements, supporting documentation (copies of cancelled checks, cleared deposits and withdrawals), and signature cards for account numbers [REDACTED] and [REDACTED] held by the City of Excelsior Estates for the period of January 1, 2014 through December 31, 2019; and April 1, 2021 through May 31, 2021.
2. Bank statements, supporting documentation (copies of cancelled checks, cleared deposits and withdrawals), and signature cards for any and all other accounts held by the City of Excelsior Estates for the period of January 1, 2014 through May 31, 2021, including for account number ending [REDACTED].
3. Any and all documents relating to the \$15,041.37 request for funds from bank account ending in [REDACTED] on September 15, 2021.
4. Documents regarding the \$4,500 and \$1,700 transfers made from the City's accounts on June 13, 2019, including account details as to by whom, when, how, and where the funds were transferred to.

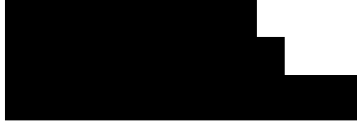
This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbdrive drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



## OFFICE OF MISSOURI STATE AUDITOR

### SUBPOENA

To: **Central Bank**



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative, Meghan Luecke, Deputy General Counsel, at the Truman State Office Building, Room 880, 301 West High St., Jefferson City, MO, 65102, at 10:00 a.m. on January 5, 2023, for purposes of providing testimony and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records listed in Exhibit A prior to January 5, 2023, to the Missouri State Auditor to the attention of Robert McArthur at 301 W. High St., Room 880, Jefferson City, MO 65102, or email the records to [robert.mcarthur@auditor.mo.gov](mailto:robert.mcarthur@auditor.mo.gov).

---

ISSUED this 13th day of December, 2022, pursuant to Section 29.235.4(1), RSMo.

A handwritten signature in cursive script, reading "Nicole L. Galloway", is written over a horizontal line.

Nicole Galloway  
Missouri State Auditor



## OFFICE OF MISSOURI STATE AUDITOR

### EXHIBIT A- Page 1 of 3

Please produce all records of transactions between and including the dates of January 1, 2014, and April 30, 2021, for the following account with Central Bank, individual or joint:

Name: Gary A. Fesenmeyer Sr.  
Gary A. Fesenmeyer

Date of Birth:



Central Bank account number:



Account holder may be listed at any of the following addresses:







## OFFICE OF MISSOURI STATE AUDITOR

### EXHIBIT A - Page 2 of 3

Payments to this account were made by city check from the following City of Excelsior Estates accounts:

<b>Account Name</b>	City of Excelsior Estates		
<b>Account Number</b>			
<b>Routing Number</b>			
	<b>Date of Payment</b>	<b>Method of Payment</b>	<b>Payment Amount</b>
	6/13/2019		\$ 1,700.00

<b>Account Name</b>	City of Excelsior Estates Paving Grant		
<b>Account Number</b>			
<b>Routing Number</b>			
	<b>Date of Payment</b>	<b>Method of Payment</b>	<b>Payment Amount</b>
	6/13/2019		\$ 4,500.00



## OFFICE OF MISSOURI STATE AUDITOR

### EXHIBIT A - Page 3 of 3

This request includes, but is not limited to:

1. Bank statements, supporting documentation (copies of cancelled checks, cleared deposits and withdrawals), and signature cards for account number [REDACTED];
2. Documents regarding the \$6,000 withdrawal that was made from this savings account on June 13, 2019, including account details as to the time of the withdrawal, who authorized the withdrawal, and the method used to withdraw these funds.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.

## OFFICE OF MISSOURI STATE AUDITOR

### SUBPOENA

To: Community Bank of Missouri



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or her representative, Meghan Luecke, Deputy General Counsel, at the Truman State Office Building, Room 880, 301 West High St., Jefferson City, MO, 65102, at 10:00 a.m. on December 30, 2022, for purposes of providing testimony and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records listed in Exhibit A prior to December 30, 2022, to the Missouri State Auditor to the attention of Robert McArthur at 301 W. High St., Room 880, Jefferson City, MO 65102, or email the records to [robert.mcarthur@auditor.mo.gov](mailto:robert.mcarthur@auditor.mo.gov).

ISSUED this 9th day of December, 2022, pursuant to Section 29.235.4(1), RSMo.

Nicole Galloway  
Missouri State Auditor



**OFFICE OF MISSOURI STATE AUDITOR**  
**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Excelsior Estates for the time period of January 2014 to May 2021.

This request includes, but is not limited to, the following:

Bank statements, supporting documentation (copies of cancelled checks, cleared deposits and withdrawals), and signature cards for all accounts held by the City of Excelsior Estates for the period of January 1, 2014 through May 31, 2021, including for account number ending [REDACTED].

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix E  
City of Excelsior Estates  
State Auditor Subpoena -North America Savings Bank



OFFICE OF MISSOURI STATE AUDITOR

SUBPOENA

To: North American Savings Bank



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, Robert McArthur, at the Truman State Office Building, Room 880, 301 West High St., Jefferson City, MO, 65102, at 10:00 a.m. on Monday, March 6, 2023, for purposes of providing testimony and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records listed in Exhibit A prior to March 6, to the Missouri State Auditor to the attention of Robert McArthur at 301 W. High St., Room 880, Jefferson City, MO 65102, or email the records to Robert.McArthur@auditor.mo.gov.

ISSUED this 27th day of January, 2023, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by personal service on this 30 day of January, 2023.

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.



Appendix E  
City of Excelsior Estates  
State Auditor Subpoena -North America Savings Bank



**OFFICE OF MISSOURI STATE AUDITOR**

**EXHIBIT A - Page 1 of 2**

Please produce all records of transactions between and including the dates of June 13, 2019 and December 31, 2019, for the following checking account with North American Savings Bank, individual or joint:

North American Savings Bank: [REDACTED]

Name: Gary A. Fesenmeyer Sr.  
Gary A. Fesenmeyer  
CAD Midwest, Inc.

Date of Birth: [REDACTED]

SS#: [REDACTED]

Account holder may be listed at any of the following addresses:

[REDACTED]

[REDACTED]

[REDACTED]



Appendix E  
City of Excelsior Estates  
State Auditor Subpoena -North America Savings Bank



**OFFICE OF MISSOURI STATE AUDITOR**

**EXHIBIT A - Page 2 of 2**

This request includes, but is not limited to bank statements, supporting documentation (copies of cancelled checks, cleared deposits and withdrawals), and signature cards.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix F  
City of Excelsior Estates  
Documentation of Improper Transfers to Former Mayor/City Administrator

Information of a personal, privileged, or sensitive nature has been redacted.

## City of Excelsior Estates, Mo.

P. O. Box 518  
Lawson, MO 64062

816-984-4462

June 18, 2019

BANKLIBERTY  
Lawson Branch  
401 N. Pennsylvania  
Lawson, MO 64062

Attn: Raelyn Dutra – Branch Manager

I sincerely appreciate your help in resolving this current difficult situation in regards to the following recent occurrence:


Account	Date	Amount	
...3257	6/13/2019	\$<1700.00>	Unauthorized Transfer
...0852	6/13/2019	\$<4500.00>	Unauthorized Transfer

Attached is my personal and business financial information in addition to what I already gave you. Please advise anything you might need.

Note the payment made to [REDACTED] for cleaning my computer and installing additional security software.

The City has managed it's cash flow well the last 15 years or so and I believe we will move on from here. We usually had a cushion for cash flow in the past. However, recovery or replacement of the missing cash is essential for funding Sewer Treatment Plant improvements which the Missouri Dept of Natural Resources continues to demand.

Be assured that I will do whatever I can to alleviate the situation. It happened on my watch and I take appropriate responsibility.

Sincerely,  
  
Gary Fesenmeyer Sr – Mayor [REDACTED]  
City of Excelsior Estates, Mo.

cc: Gary Lutes – Alderman  
City Council





Appendix F  
City of Excelsior Estates  
Documentation of Improper Transfers to Former Mayor/City Administrator

CITY OF EXCELSIOR ESTATES

SUMMARY OF YOUR ACTIVITY  
ACTIVITY THROUGH JUN 28 19  
STATEMENT NUMBER  
BEGINNING BALANCE 3.0000  
DEPOSIT AMOUNT + 4607.37  
WITHDRAWAL AMOUNT - 3930.37  
SERVICE CHARGE - 3.00  
ENDING BALANCE = 671.00

Documentation of the improper transfer  
from the city's General bank account.

ONLINE BILL PAY  
YOUR BILLS  
YOUR TIME  
MADE SIMPLE

FREE BUSINESS CHECKING		00-00043257	BALANCE SUMMARY	
ACTIVITY BEGINNING	JUN 01 19	WITHDRAWALS	DEPOSITS	\$ 3.0000
JUN 07 CHECK NUMBER	3906 REF #991011068	395.00	JUN 03 \$	123.00
JUN 18 CHECK NUMBER	3909 REF #991002736	465.00	JUN 04 \$	69.62
JUN 28 CHECK NUMBER	3910 REF #992007071	443.00	JUN 06 \$	.00
JUN 03 TRANSFER FROM			JUN 07 \$	.00
JUN 03 DEPOSIT LAWSON BRANCH			JUN 08 \$	1000.00
JUN 04 LINGO COMMUNICAT INVPMT 190603 PPD	53.38		JUN 10 \$	1560.00
JUN 06 TRANSFER FROM			JUN 11 \$	1760.00
JUN 06 DEPOSIT LAWSON BRANCH			JUN 13 \$	140.00
JUN 06 PLATTE CLAY ELEC COOP. 190605 PPD	396.01		JUN 18 \$	163.85
JUN 07 TRANSFER FROM			JUN 21 \$	280.85
JUN 08 INTERNET TFR FRM CHK			JUN 24 \$	134.2900
JUN 10 DEPOSIT LAWSON BRANCH			JUN 25 \$	465.71
JUN 11 DEPOSIT LAWSON BRANCH			JUN 26 \$	1037.00
JUN 13 DEPOSIT LAWSON BRANCH			JUN 28 \$	671.00
JUN 13 INTERNET TFR TO SAV	1700.00			
JUN 18 DOK - FLOYD DISBURSE PPD		488.85		
JUN 21 DEPOSIT LAWSON BRANCH		117.00		
JUN 24 TRANSFER FROM		62.84		
JUN 24 NORWECO INC 8775135465 190622 WEB	477.98			
JUN 25 DEPOSIT LAWSON BRANCH		600.00		
JUN 26 DEPOSIT LAWSON BRANCH		458.00		
JUN 26 DEPOSIT LAWSON BRANCH		113.29		
JUN 28 DEPOSIT LAWSON BRANCH		80.00		
JUN 28 PAPER STATEMENT FEE	3.00			

SUMMARY OF OVERDRAFT AND RETURNED ITEM FEES

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$210.00
Total Returned Item Fees	\$0.00	\$0.00

THE AVERAGE BALANCE FOR [REDACTED] IN THIS STATEMENT PERIOD WAS \$ 444.63

- 01 -

6/28/19

00



Appendix F  
City of Excelsior Estates  
Documentation of Improper Transfers to Former Mayor/City Administrator

01 00000060852 003

Documentation of the improper transfers from  
the city's Paving bank account.

CITY OF EXCELSIOR ESTATES  
PAVING ACCT

SUMMARY OF YOUR ACTIVITY  
ACTIVITY THROUGH JUN 28 19  
STATEMENT NUMBER  
BEGINNING BALANCE 5919.29  
DEPOSIT AMOUNT + 676.48  
WITHDRAWAL AMOUNT - 6595.77  
SERVICE CHARGE - 3.00  
ENDING BALANCE = 3.0000

ONLINE BILL PAY  
YOUR BILLS  
YOUR TIME  
MADE SIMPLE

FREE BUSINESS CHECKING  
ACTIVITY BEGINNING JUN 01 19 WITHDRAWALS DEPOSITS BALANCE SUMMARY  
JUN 20 CHECK NUMBER 1424 REF #991007415 485.00 JUN 03 \$ 5919.29  
JUN 03 TRANSFER TO 3.00 JUN 06 \$ 6142.84  
JUN 06 DEPOSIT LAWSON BRANCH 376.48 JUN 07 \$ 5747.84  
JUN 06 TRANSFER TO 149.93 JUN 08 \$ 4747.84  
JUN 07 TRANSFER TO 395.00 JUN 13 \$ 247.84  
JUN 08 INTERNET TFR TO CHK 1000.00 JUN 20 \$ 237.1600  
JUN 13 INTERNET TFR TO SAV 4595.00 JUN 21 \$ 62.84  
JUN 21 transfer from 300.00 JUN 24 \$ .00  
JUN 24 TRANSFER TO 62.84 JUN 28 \$ 3.0000  
JUN 28 PAPER STATEMENT FEE 3.00  
THE AVERAGE BALANCE FOR IN THIS STATEMENT PERIOD WAS \$ 2389.41

SUMMARY OF YOUR DEPOSIT ACCOUNTS

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	ACCOUNT BALANCE	MATURITY DATE
FREE BUSINESS CHECKING		\$ 3.0000	

- 01 -

6/28/19

00



Appendix F  
City of Excelsior Estates  
Documentation of Improper Transfers to Former Mayor/City Administrator

Documentation of the improper transfers from city bank accounts into the former Mayor/City Administrator's personal bank account.

Hand written notes on the bank statements were written in the handwriting of the former Mayor/City Administrator.

00

GARY A FESENFMEYER SR

ACTIVITY THROUGH  
STATEMENT NUMBER

JUN 30 19

EFFECTIVE AUGUST 1ST  
ACCOUNT RESEARCH, PER HOUR (1/2 HOUR MINIMUM) \$20 NOW \$35  
SPECIAL STATEMENT, PER MONTHLY STATEMENT \$2 NOW \$5

SAVINGS ACCOUNT		71-60000506	BALANCE SUMMARY	
ACTIVITY BEGINNING	JUN 01 19	WITHDRAWALS	DEPOSITS	
JUN 13	INTERNET TFR FRM CHK 0000043257	FROM CITY	1700.00	\$ 441.84
JUN 13	INTERNET TFR FRM CHK 0000060852	"	4500.00	\$ 2141.84
JUN 13	WITHDRAWAL LAWSON BRANCH	6000.00 TO SCAM		\$ 6641.84
				\$ 641.84
JUN 25	DEBIT MEMO	600.00		\$ 41.97
				\$ 36.97

.08% ANNUAL PERCENTAGE YIELD EARNED IS BASED ON \$ .03 INTEREST EARNED FOR 30 DAYS  
INTEREST PAID THIS YEAR: \$ .13

INTEREST RATE AS OF:  
JUN 01 00.10

SUMMARY OF YOUR DEPOSIT ACCOUNTS

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	ACCOUNT BALANCE	MATURITY DATE
SAVINGS ACCOUNT		\$ 36.97	



Appendix F  
City of Excelsior Estates  
Documentation of Improper Transfers to Former Mayor/City Administrator

GARY A. FESENMEYER SR

ACTIVITY THROUGH JUL 31 19  
STATEMENT NUMBER

Hand written notes on the bank statements  
were written in the handwriting of the former  
Mayor/City Administrator.

EFFECTIVE AUGUST 1ST  
ACCOUNT RESEARCH, PER HOUR (1/2 HOUR MINIMUM) \$20 NOW \$35  
SPECIAL STATEMENT, PER MONTHLY STATEMENT \$2 NOW \$5

GF BORROWED \$3000 (LESS FEE)

SAVINGS ACCOUNT	71-60000506			BALANCE SUMMARY
ACTIVITY BEGINNING	JUL 01 19	WITHDRAWALS	DEPOSITS	\$ 36.97
JUL 09 Loan Proceeds 1790001695			2905.00	\$ 2941.97
JUL 15 DEBIT MEMO		2905.00	PAID TO CITY	\$ 36.97
JUL 31 CHARGE FOR SERVICING ACCOUNT		5.00		\$ 31.97

.10% ANNUAL PERCENTAGE YIELD EARNED IS BASED ON \$ .05 INTEREST EARNED FOR 31 DAYS  
INTEREST PAID THIS YEAR: \$ .13

INTEREST RATE AS OF:  
JUL 01 00.10

SUMMARY OF YOUR DEPOSIT ACCOUNTS

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	ACCOUNT BALANCE	MATURITY DATE
SAVINGS ACCOUNT		\$ 31.97	



Appendix F  
City of Excelsior Estates  
Documentation of Improper Transfers to Former Mayor/City Administrator

**Gary Fesenmeyer Sr**

5-04-2021

TO: City of Excelsior Estates  
P.O. Box 518  
Lawson, Mo. 64062

Ref: Presumed Events Occurring in  
Spring of 2019 involving Alleged  
"MICROSOFT hack" of City Bank Accounts

A phone call was received in early spring ref online computer maintenance which was considered routine at the time. the cost was around \$350 (high but OK).

Later on (early June) a call was received from "MICROSOFT SECURITY"—a very professional and legitimate sounding call apparently concerned about online security. Apparently they wanted to check things out. Then they apparently came back problems to be fixed and a charge for \$350. (OK...it's "MICROSOFT")...

Apparently both calls were from the same person(s). They manipulated the \$6000.00 from the City accounts thru the attached savings account. At this point they had all the Bank Account Information.

Sincerely,

*Gary Fesenmeyer Sr*  
Gary Fesenmeyer Sr



Appendix G  
City of Excelsior Estates  
Documentation of Video Sewer Inspections Bid, Ordinance, and Work  
Orders

Information of a personal, privileged, or sensitive nature has been redacted.

## Affidavit of Publication

STATE OF MISSOURI )  
 ) ss.  
COUNTY OF RAY )

I, David Blyth, being duly sworn according to law, state that I am editor of The Lawson Review, a weekly newspaper of general circulation in the County of Ray where located; which newspaper has been admitted to the Post Office as second class matter in the City of Lawson, Missouri, the city of publication; which newspaper has been published regularly and consecutively for a period of three years and has a list of bona fide subscribers voluntarily engaged as such who have paid or agreed to pay a stated price for a subscription for a definite period of time, and that such newspaper has complied with the provisions of Section 493.050, Revised Statutes of Missouri 1969. The affixed notice appeared in said newspaper in the following consecutive issues:

Vol. 131, No., 13 Dated April 25, 2012

Vol. 131, No., 14 Dated May 2, 2012

Vol. \_\_\_\_\_, No., \_\_\_\_\_ Dated \_\_\_\_\_, 20\_\_\_\_

Vol. \_\_\_\_\_, No., \_\_\_\_\_ Dated \_\_\_\_\_, 20\_\_\_\_

Vol. \_\_\_\_\_, No., \_\_\_\_\_ Dated \_\_\_\_\_, 20\_\_\_\_

Vol. \_\_\_\_\_, No., \_\_\_\_\_ Dated \_\_\_\_\_, 20\_\_\_\_

Publication Fee \$ 25.20

David Blyth Editor

Subscribed and sworn to before me this 24 day  
of May, 2012

Roger Cress Hewitt  
Notary Public

My commission expires 8/25/12



ROGER CRESS HEWITT  
My Commission Expires  
August 25, 2012  
Ray County  
Commission #08474998

**Notice**  
The City of Excelsior Estates hereby invites Hourly Rate Bids for providing the following types of maintenance functions: Backhoe; Skidloader; Power Sewer Auger; Jetter for 6"/8" pipe; Sewer Video Inspection; and General Labor. All equipment rates to include operator. Service to be provided on call with proposed minimum response time, minimum hours per call and extended terms. Bids to be submitted with \$1,000,000 minimum commercial liability ins. Respond by 5/9/12 to P.O. Box 518, Lawson, MO 64062.  
(Published in *The Lawson Review* April 25 and May 2, 2012).



Appendix G  
City of Excelsior Estates  
Documentation of Video Sewer Inspections Bid, Ordinance, and Work  
Orders

OPENED ENVELOPE 6-28-12 AT MEETING

VIDEO SEWER  
INSPECTIONS

May 8, 2012

City of Excelsior Estates  
P.O. Box 518  
Lawson, Mo. 64062

Attn: City Council

Re: Hourly Bid for Maintenance Work

Following are our Hourly Rates for various categories:

Owned Equipment With Operator:

Track Hoe	75.00/Hr.
Skid Loader	65.00/Hr.
Sewer Video Recorder	100.00/Hr.
Power Snake	50.00/Hr.
Jetter Pump & Tank	65.00/Hr.

Operator: for Non-Owned Equipment:

Hourly Rate Range 20.00 to 45.00/Hr.

General Labor Rates:

Hourly Rate Range 15.00 to 35.00/Hr.

Materials to be furnished by City (purchased for the City's account)

Commercial Liability Insurance certificate is attached.

Response time is 24 hours maximum; minimum charge would be 2 hours. Extended Terms offered up to 90 days as required.

Sincerely,

Gary Fessenden 5/8/2012  
Video Sewer Inspections



Appendix G  
City of Excelsior Estates  
Documentation of Video Sewer Inspections Bid, Ordinance, and Work  
Orders



STATE OF MISSOURI, RAY COUNTY, SS  
Shirley O'Dell, Recorder of Deeds  
Book: 1680 Page: 20  
Reception #: 97548  
Pages Recorded: 1  
Recording Fee: \$24.00  
Authorized By: *Shirley O'Dell*

Date Recorded: 7/17/2012 3:08:27 PM

**ORDINANCE No. 06-28-12**

AN ORDINANCE OF THE CITY OF EXCELSIOR ESTATES, MISSOURI, SELECTING  
AND ACCEPTING BID OF SUBMITTING CONTRACTOR FOR CITY WORK ON ROADS  
AND SEWER FACILITY AND SYSTEM.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF EXCELSIOR  
ESTATES, MISSOURI, AS FOLLOWS, TO WIT:

1. The City Excelsior Estates, Missouri ("City") placed an ad in the Lawson newspaper for bids from contractors for work on the City's roads, sewer plant and sewer lines, and other miscellaneous work needed.
2. The Board of Aldermen were presented with the one response to the ad from Video Sewer Inspections, [REDACTED] (Owner and Contact Person: Gary Fesenmeyer, Sr.).
3. The Board of Aldermen reviewed the bid and liability insurance coverage for the submitting company and voted at the June 28, 2012 Board meeting to accept the bid of Video Sewer Inspections for City work until such time as the Board of Aldermen vote to terminate the employment of Video Sewer Inspections.
4. This Ordinance shall be in full force and effect from the date of its passage.

Read three times and passed by the Board of Aldermen of the City of Excelsior Estates, Missouri, this 28 day of June, 2012.

VOTE:  
Ayes: 3  
Nays: 0

SEAL:

*Gary Fesenmeyer Sr.*  
Gary Fesenmeyer Sr. - Mayor

ATTEST:

*Rita Wheeler*  
City Clerk - Rita Wheeler





Appendix G  
City of Excelsior Estates  
Documentation of Video Sewer Inspections Bid, Ordinance, and Work  
Orders



STATE OF MISSOURI, RAY COUNTY, SS  
Shirley O'Dell, Recorder of Deeds

Book: 1686 Page: 30

Reception #: 98154  
Pages Recorded: 1

Recording Fee: \$24.00

Authorized By: *Rita Wheeler*

Date Recorded: 8/30/2012 2:54:27 PM

**ORDINANCE NO. 120730-1**

AN ORDINANCE AUTHORIZING THE ADDITION OF CHLORINATION / DECHLORINATION EQUIPMENT TO THE CITY'S SEWAGE TREATMENT PLANT, AS REQUIRED BY THE CITY'S MISSOURI STATE OPERATING PERMIT NO. MO-0108511 ISSUED BY DEPARTMENT OF NATURAL RESOURCES;

WHEREAS, The City has researched this project for over two years, with the help of Norweco, Inc. (the provider of the City's Sewage Treatment Plant) and has began site preparations for the equipment;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF EXCELSIOR ESTATES, MISSOURI, AS FOLLOWS:

- Section 1. That the Mayor shall proceed with procurements of the equipment and installation requirements thereof ;
- Section 2. That the Mayor is authorized to sign all Purchase Documents and Workorders required for the Chlorination Project;
- Section 3. This ordinance is effective from and after the date of its passage and approval.

PASSED THIS 2nd DAY OF AUGUST 2012, BY THE BOARD OF ALDERMEN OF THE CITY OF EXCELSIOR ESTATES, MISSOURI.

SEAL:

ATTEST:

*Rita Wheeler*  
City Clerk - Rita Wheeler

*Gary Fesenmeyer Sr.*  
Gary Fesenmeyer Sr. - Mayor



Appendix G  
City of Excelsior Estates  
Documentation of Video Sewer Inspections Bid, Ordinance, and Work  
Orders

## WORK ORDER

NO. 120805 - 3 (ADDENDUM 3)

To: Video Sewer Inspections  
PO Box 458  
Lawson, MO 64062

- The City has received Construction Permit #CP0001521 which is good until August 2014.
- You may begin reclamation and forward progress work immediately.
- This addendum will extend your commitment on this project until August 2014.

Mayor: Gary Fessenden Sr. Date: 8-25-13

### ACKNOWLEDGEMENT BY CONTRACTOR

Video Sewer Inspections hereby acknowledges and agrees to the  
the above conditions: G. Fessenden Sr. Date: 8-25-13



Appendix G  
City of Excelsior Estates  
Documentation of Video Sewer Inspections Bid, Ordinance, and Work  
Orders

## City of Excelsior Estates

P. O. Box 518  
Lawson, MO 64062

(phone) 816-630-0605  
E-mail: [gaf97@solve.net](mailto:gaf97@solve.net)

### WORK ORDER

NO. 120805 - 4 (ADDENDUM 4)

To: Video Sewer Inspections  
PO Box 458  
Lawson, MO 64062

- The City has applied for a one year Construction Permit extension which is good until August 2015.
- This addendum will extend your commitment on this project until August 2015.

Mayor: Gay Fessenden Date: 7-31-2014

#### ACKNOWLEDGEMENT BY CONTRACTOR

Video Sewer Inspections hereby acknowledges and agrees to the  
the above conditions: G Fessenden Date: 7-31-14



Appendix H  
City of Excelsior Estates  
City Administrator Position Ordinance and Proposal



Reception # 129463  
Pages Recorded 2

STATE OF MISSOURI, RAY COUNTY, SS  
Shirley O'Dell, Recorder of Deeds

Book: 2014 Page: 78

Recording Fee \$27.00  
Authorized *[Signature]*

Date Recorded: 11/18/2019 9:52:25 AM

Information of a personal, privileged, or sensitive nature has been redacted.

BILL NO. 061518

ORDINANCE NO. 10-31-19

AN ORDINANCE TO AUTHORIZE THE POSITION OF "CITY ADMINISTRATOR" TO PROVIDE SERVICES FOR CONDUCTING THE CITY'S BUSINESS PER MO REVISED STATUTES Section 77.042 to 78.640.

WHEREAS, the scope and the complexities of the City's business has expanded to require multiple disciplines and expertise beyond the time available to the Mayor's office.

WHEREAS, attached Exhibit "A" provides an example of the requirements of the position; it is intended as a guide and may be revised/added to as required.

THEREFORE, be it ordained by the Board of Aldermen of the City of Excelsior Estates, Missouri:

**SECTION 1:** The City Council shall review persons deemed to have the qualifications for this position (minimum 5 years equivalent experience). There are no residence requirements for this position.

**SECTION 2:** The qualified person for this position shall agree to an annual contract as a subcontractor for a monthly fee acceptable to the City for the range of services provided. Included in the fee will be a sufficient amount for instructing a designated person or persons in the details of parts of the work so they may, over time, be able to assist in the work.

**SECTION 3:** The CITY ADMINISTRATOR shall endeavor to pass along to the City the expertise needed for the City to eventually perform all functions. Annually, the contract will be adjusted to reflect the work assumed by the City.

**SECTION 4:** This Ordinance shall take effect from and after its date of passage and approval.

PASSED AND APPROVED ON THIS 1st DAY OF NOVEMBER, 2019.

(Signed)

*[Signature]*  
Mayor 11-1-2019

ATTEST:

(Signed) *[Signature]* 11-1-2019  
City Clerk



Appendix H  
City of Excelsior Estates  
City Administrator Position Ordinance and Proposal

E X H I B I T " A "

C I T Y o f E X C E L S I O R E S T A T E S

Duties of Proposed City Administrator

ROUTINE DAILY/WEEKLY WORK

Pick-up City mail daily  
Prepare deposits of Sewer Fees, Franchise Fees, Taxes, NID Assessments, etc.  
Post deposits on the computer at the end of each month.  
Review and assist with sewer billings.  
Analyze cash flow (income vs payments) 2 or 3 times per week.  
Purchase office supplies and maintenance materials. Items paid for by myself are reimbursed per receipt.  
Generate checks per cash flow, which are countersigned by City Clerk  
Pick-up purchased items (no mileage on local pick-ups)  
Monitor checking accounts daily online, ref cash flow.  
Set-up and operation of computerized accounting system.  
Preparation of income statement and balance sheet as required.

MAINTENANCE RELATED WORK

Inspect asphalt and gravel roads; schedule maintenance as required.  
Inspect sewer system (including man-holes); receive comments from residents; analyze and schedule maintenance as required.  
Inspect drainage waterways and culverts; schedule maintenance as required.  
Analyze DNR future / current requirements and research solutions.  
Review operation and maintenance issues with STP operators.  
Review and approve monthly DNR reports on Sewer Treatment Plant.  
Receive, review and respond to all DNR correspondence.  
Prepare DNR (5) year STP Operating Permit renewals and required documents.  
Prepare technical drawings & sketches (limited) for maintenance work.

CITY COUNCIL/PARALEGAL WORK

Review applicable Missouri laws (RSMo's) and activity with MML's help.  
Prepare ordinances on familiar subjects / defer to MML's help or attorney.  
Prepare cash flow reports monthly.  
Prepare agenda for meetings.  
Prepare and post notices for meetings.

The above list of work items is not complete and is subject to addition or revision.



Appendix H  
City of Excelsior Estates  
City Administrator Position Ordinance and Proposal

**CAD** MIDWEST, INC.

December 14, 2019

Page 1

City of Excelsior Estates  
PO Box 518  
Lawson, MO 64062

Attn: City Council –  
Mayor Pro-Tem Joyce Snider

Ref: Proposal for the Position of CITY ADMINISTRATOR

**CITY COUNCIL:**

Gary Fesenmeyer Sr is hereby submitted for consideration reference the position of City Administrator, in compliance with provisions of Ordinance No: 103119. Duties to be performed include those specified in Exhibit "A" attached to the Ordinance.

Compensation requested is \$300.00/month (three hundred and No/100 Dollars Per Month), payable at the end of each month.

The City will be provided a surety Bond in the amount of \$5000.00 In Mr. Fesenmeyer's name. A "Hold Harmless" Agreement will also be provided to the City. If this Proposal is acceptable, please sign under "ACCEPTED" below:

Sincerely,  
Gary Fesenmeyer Sr.

ACCEPTED:

Date: \_\_\_\_\_

Joyce Snider, Mayor Pro-Tem for the  
CITY COUNCIL

Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
01/02/2014	(1) 1141	inv 131010 (plow snow all st 3")	Paving - Bank A	(2)	\$ 75.00		75.00	
01/04/2014	(1) 1142	inv 140102 (cut up&rem tree n cl)	Paving - Bank A	(2)	70.00		70.00	
01/06/2014	(1) 1143	inv 140103 (plow all str 4"+)	(3) Paving - Bank A	(2)	100.00		100.00	
01/10/2014	(1) 1145	inv 140103 (plow all str 4"+)	(3) Paving - Bank A	(2)	80.00		80.00	
01/10/2014	(1) 2695	inv. 140104 (thaw out all tanks of STP)	General - Bank A	(2)	300.00		300.00	
01/15/2014	(1) 2699	inv. 140106 (inspect swr main & MH-L50)	General - Bank A	(2)	230.00		230.00	
01/22/2014	(1) 1146	inv 140107(br cut & haul-n cliff)	Paving - Bank A	(2)	180.00		180.00	
01/22/2014	(1) 2702	inv. 140108(SWR block #1 sup & insp MH50)	General - Bank A	(2)	160.00		160.00	
01/27/2014	(1) 1147	inv 140109(rem st dmg-n cliff)	Paving - Bank A	(2)	185.00		185.00	
02/02/2014	(1) 1148	# 140110&140201(ch saw+sno)	Paving - Bank A	(2)	165.00		165.00	
02/02/2014	(1) 2704	inv. 140202 (SWR block#z east of MH-L50)	General - Bank A	(2)	625.00		625.00	
02/06/2014	(1) 1149	inv 140204(snow rem - 12")	Paving - Bank A	(2)	415.00		415.00	
02/07/2014	(1) 2711	inv. 140203 (SWR block #3 at MH-L118W)	General - Bank A	(2)	110.58		110.58	
02/15/2014	(1) 2715	inv. 140205 (SWR sys inspect MH)	General - Bank A	(2)	215.00		215.00	
02/15/2014	(1) 2716	inv. 140206 (STP maint-snow rem/ice contr)	General - Bank A	(2)	235.00		235.00	
02/23/2014	(1) 2718	inv. 140208( insp MH...32x)	General - Bank A	(2)	250.00		250.00	
02/23/2014	(1) 2719	inv. 140207(erosion control n/s Elm)	General - Bank A	(2)	75.00		75.00	
02/28/2014	(1) 1150	inv 140210(pur&inst tarp-sand)	Paving - Bank A	(2)	74.34		74.34	
02/28/2014	(1) 2722	inv. 140209 (SWR sys inspect MH+)	General - Bank A	(2)	170.00		170.00	
03/04/2014	(1) 1151	inv 140301(rem sn 5"+2"+maint)	Paving - Bank A	(2)	240.00		240.00	
03/08/2014	(1) 1152	inv 140302(gravl s bob + asph jt)	Paving - Bank A	(2)	165.00		165.00	
03/11/2014	(1) 2726	inv. 140303 (SWR sys inspect MH+)	General - Bank A	(2)	350.00		350.00	
03/22/2014	(1) 1154	inv 140305(gravl work-S Kenneth)	Paving - Bank A	(2)	90.00		90.00	
03/22/2014	(1) 2732	inv. 140304( insp MH-3/20)	General - Bank A	(2)	210.00		210.00	
03/28/2014	(1) 2734	inv. 140306(MH insp-3/27)	General - Bank A	(2)	145.00		145.00	
03/28/2014	(1) 2735	inv. 140307(Chlor: re-work bypass ditch-3/25)	General - Bank A	(2)	415.00		415.00	
03/31/2014	(1) 2736	inv. 140307(Chlor: re-work bypass ditch-ck 1)	General - Bank A	(2)	655.00		655.00	
04/07/2014	(1) 2739	inv. 140307(Chlor: re-work bypass ditch-ck 2)	General - Bank A	(2)	555.00		555.00	
04/12/2014	(1) 2743	inv. 140307(chlor: DNR insp path)	General - Bank A	(2)	325.00		325.00	
04/12/2014	(1) 2744	inv. 140402(MH insp-4/09)	General - Bank A	(2)	165.00		165.00	
04/12/2014	(1) 2747	inv. 140403(Chlor: DNR insp path-fin grade)	General - Bank A	(2)	280.00		280.00	
04/18/2014	(1) 1160	inv 140404(erosin control)	Paving - Bank A	(2)	75.00		75.00	
04/18/2014	(1) 2752	inv. 140405(mow ch + tr)	General - Bank A	(2)	40.00		40.00	
04/19/2014	(1) 2753	inv 140406 & 7( Chlor-eros ctl)	General - Bank A	(2)	555.00		555.00	
04/26/2014	(1) 2756	inv. 140408(mh insp ...4/25)	General - Bank A	(2)	230.00		230.00	
04/26/2014	(1) 2757	inv. 140309(Chlor: re-work bypass ditch-south)	General - Bank A	(2)	250.00		250.00	
05/01/2014	(1) 1161	inv 140503(road maint)	Paving - Bank A	(2)	260.00		260.00	
05/02/2014	(1) 2760	inv. 140501&2(L11 cl-up + mtg set-up ref ada)	General - Bank A	(2)	70.00		70.00	
05/07/2014	(1) 2763	inv. 140504#1(Swr mh L55)	General - Bank A	(2)	575.00		575.00	
05/11/2014	(1) 2772	inv. 140504#2(Swr mh L55)	General - Bank A	(2)	610.00		610.00	
05/11/2014	(1) 2773	inv. 140505(mh insp ...5/11)	General - Bank A	(2)	250.00		250.00	
05/21/2014	(1) 2775	inv. 140506#1(6"main L55)	General - Bank A	(2)	415.00		415.00	
05/29/2014	(1) 2779	inv. 140506#2(6"main L55)	General - Bank A	(2)	425.00		425.00	
06/06/2014	(1) 2783	inv. 140601(MH Insp)	General - Bank A	(2)	290.00		290.00	



Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
06/10/2014	(1)	2785	inv. 140506#3(6"main L55)	General - Bank A	(2)	435.00	435.00	
06/12/2014	(1)	1165	inv 140604(culvert cleanout after storm)	(3) Paving - Bank A	(2)	270.00	270.00	
06/17/2014	(1)	1167	inv 140604(culvert cleanout after storm)	(3) Paving - Bank A	(2)	270.00	270.00	
06/17/2014	(1)	2788	inv. 1406061(mh insp)	General - Bank A	(2)	250.00	250.00	
06/24/2014	(1)	2793	inv. 140506 #4(MH 55 6" main rep)	General - Bank A	(2)	385.00	385.00	
06/24/2014	(1)	2794	inv. 140509 #1(MH 50 6" main rep)	General - Bank A	(2)	250.00	250.00	
06/29/2014	(1)	2798	inv. 140506#5(MH55 6" main rep)	General - Bank A	(2)	330.00	330.00	
06/29/2014	(1)	2799	inv. 140602(stp mow=ins & out side)	General - Bank A	(2)	90.00	90.00	
06/29/2014	(1)	2800	inv. 140603(chlor-so end of bypass)	General - Bank A	(2)	435.00	435.00	
07/07/2014	(1)	507	inv. 140509 #2(MH 70 6" main rep)	General - Bank A	(2)	250.00	250.00	
07/11/2014	(1)	2803	inv. 140509 #1(MH 70 6" main rep)	General - Bank A	(2)	250.00	250.00	
07/17/2014	(1)	2806	inv. 140509#4(swr main #70)	General - Bank A	(2)	250.00	250.00	
07/17/2014	(1)	2807	inv. 140607(mow old ch)	General - Bank A	(2)	60.00	60.00	
07/17/2014	(1)	2808	inv. 140702(mh insp)	General - Bank A	(2)	165.00	165.00	
07/23/2014	(1)	1169	inv. 140703(cliff st eros ctrl)	Paving - Bank A	(2)	170.00	170.00	
07/23/2014	(1)	2811	inv. 140701(bp ditch outfall)	General - Bank A	(2)	410.00	410.00	
07/30/2014	(1)	1170	inv 140704(mowing & eros ctrl)	Paving - Bank A	(2)	220.00	220.00	
07/30/2014	(1)	2813	inv. 140701(chlor va access)	General - Bank A	(2)	220.00	220.00	
08/04/2014	(1)	2818	inv. 140706,...707,...708(stp maint&roadsides)	General - Bank A	(2)	260.00	260.00	
08/07/2014	(1)	2819	inv. 140709(prepare exc=pipe demo)	General - Bank A	(2)	29.40	29.40	
08/07/2014	(1)	2820	inv. 140710(mh insp)	General - Bank A	(2)	170.00	170.00	
08/12/2014	(1)	1171	inv 140803(rem grvl fr asph @ inters +mowing)	Paving - Bank A	(2)	190.00	190.00	
08/12/2014	(1)	2823	inv. 140801(pipe stands for demo)	General - Bank A	(2)	190.00	190.00	
08/15/2014	(1)	2824	inv. 140805(mh insp)	General - Bank A	(2)	165.00	165.00	
08/15/2014	(1)	2825	inv. 140804(stp maint-sump pump & mow, trim)	General - Bank A	(2)	270.00	270.00	
08/18/2014	(1)	2829	inv. 140711&802 (fab&ins sup&demo pipe)	General - Bank A	(2)	590.00	590.00	
08/22/2014	(1)	1173	inv 140807(roadside mowing & eros ctrl)	Paving - Bank A	(2)	180.00	180.00	
08/29/2014	(1)	2834	inv. 140808(mh insp)	General - Bank A	(2)	145.00	145.00	
09/03/2014	(1)	2838	inv. 140806#1(exe & prep for tank fdn)	General - Bank A	(2)	395.00	1,595.00 (5)	(1,200.00) 75.00
09/07/2014	(1)	2846	inv. 140806#2(exe & prep for tank fdn)	General - Bank A	(2)	215.00	215.00	
09/09/2014	(1)	2847	inv. 140806#3(exe & prep for tank fdn)	General - Bank A	(2)	225.00	225.00	
09/16/2014	(1)	2854	inv. 140806 #4(chlor tk pit)	General - Bank A	(2)	350.00	350.00	
09/18/2014	(1)	2855	inv. 140806 #5(chlor tk pit)	General - Bank A	(2)	410.00	410.00	
09/23/2014	(1)	2857	inv. 140809 #1(chlor tk fdn prep)	General - Bank A	(2)	450.00	1,900.00 (5)	(1,450.00) 100.00
09/25/2014	(1)	2861	inv. 140809 #2(chlor tk fdn prep)	General - Bank A	(2)	425.00	425.00	
09/30/2014	(1)	2864	inv. 140809 #3(chlor tk fdn prep)	General - Bank A	(2)	435.00	435.00	
10/06/2014	(1)	2870	inv. 140809 #4(chlor tk fdn)	General - Bank A	(2)	310.00	310.00	
10/09/2014	(1)	2874	inv. 140809 #5(chlor tk fdn)	General - Bank A	(2)	280.00	280.00	
10/09/2014	(1)	1179	#140810 (trim road sides-cliff,bob,elm)	Paving - Bank A	(2)	90.00	90.00	0.00
10/14/2014	(1)	1180	#140902 (rem grvl frm asph roads)	Paving - Bank A	(2)	80.00	80.00	0.00
10/14/2014	(1)	2880	inv. 140901(misc mowing)	General - Bank A	(2)	120.00	120.00	0.00
10/17/2014	(1)	2882	inv. 140903 #1(chlor tk foundation)	General - Bank A	(2)	275.00	275.00	
10/21/2014	(1)	2884	inv. 140903 #2(chlor tk foundation)	General - Bank A	(2)	325.00	325.00	
10/22/2014	(1)	1183	#141005 (asphalt crack seal - partial)	Paving - Bank A	(2)	405.00	405.00	



Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
10/31/2014	(1)	1185 #141006 (bal asphalt crack seal)	Paving - Bank A	(2)	485.00		485.00	
11/03/2014	(1)	2891 inv. 140903 #3(chlor tk foundation)	General - Bank A	(2)	275.00		275.00	
11/07/2014	(1)	1187 #141004 (unplug culvert-south joy dr)	Paving - Bank A	(2)	200.00		200.00	
11/07/2014	(1)	2898 inv. 141001 #1(chlor tk prep & set)	General - Bank A	(2)	230.00		230.00	
11/11/2014	(1)	2900 inv. 141001 #2(chlor tk prep & set)	General - Bank A	(2)	240.00		240.00	
11/17/2014	(1)	2904 inv. 141001 #3(chlor tk prep and install)	General - Bank A	(2)	250.00		250.00	
11/17/2014	(1)	2905 inv. 141003 (mh inspection)	General - Bank A	(2)	205.00		205.00	
11/22/2014	(1)	2908 inv. 141002#1 (prep tk for grout +grout base)	General - Bank A	(2)	255.00		255.00	
11/28/2014	(1)	2913 inv. 141002#2 (prep tk for grout +grout base)	General - Bank A	(2)	250.00		250.00	
12/02/2014	(1)	2915 inv. 141002#3 (prep tk for grout +grout base)	General - Bank A	(2)	230.00		230.00	
12/02/2014	(1)	2920 inv. 141010 (mh insp)	General - Bank A	(2)	185.00		185.00	
12/05/2014	(1)	1190 #141009 (grade rock Poplar,Ray,Selm +)	Paving - Bank A	(2)	75.00		75.00	
12/05/2014	(1)	1191 #141007 (rep stop signs;brush@Diane)	Paving - Bank A	(2)	115.00		115.00	
12/05/2014	(1)	2922 inv. 141008 (tk perm fdn sump pump + misc)	General - Bank A	(2)	470.00		470.00	
12/17/2014	(1)	2928 inv. 141110 (mh inspection)	General - Bank A	(2)	185.00		185.00	
12/17/2014	(1)	2929 inv. 141011#1 (assy sump pump+backfill/comp)	General - Bank A	(2)	375.00		375.00	
12/23/2014	(1)	2930 inv. 141011#2 (assy sump pump+backfill/comp)	General - Bank A	(2)	200.00		200.00	
Total 2014					27,269.32	3,785.00	23,484.32	175.00
01/03/2015	(1)	2934 inv. 141011#3 (assy sump pump+backfill/comp)180	General - Bank A	(2)	180.00		180.00	
01/05/2015	(1)	2938 inv. 141102#1 (tk baffles a + b)	General - Bank A	(2)	260.00		260.00	
01/09/2015	(1)	2942 inv. 141101#1 (tk eff pipe tie-ins & seal))	General - Bank A	(2)	240.00		240.00	
01/14/2015	(1)	2946 inv. 141101#2 (tk eff pipe tie-ins & seal)	General - Bank A	(2)	210.00		210.00	
01/14/2015	(1)	2947 inv. 141102#2 (tk baffles a + b)	General - Bank A	(2)	205.00		205.00	
01/20/2015	(1)	2951 inv. 141201 (chlor tank upper structure)	General - Bank A	(2)	390.00		390.00	
01/20/2015	(1)	2952 inv. 141102 (chlor tank baffles)	General - Bank A	(2)	205.00		205.00	
01/30/2015	(1)	2956 inv. 141202 (chlor tank baffles)	General - Bank A	(2)	275.00		275.00	
02/05/2015	(1)	2960 inv. 150105 (mh inspection)	General - Bank A	(2)	205.00		205.00	
02/05/2015	(1)	2961 inv. 150101 (chlor tank baffles)	General - Bank A	(2)	250.00		250.00	
02/16/2015	(1)	1196 inv. 141205/150102 (winter rock;s. elm.joy,bob, silvy,	Paving - Bank A	(2)	125.00		125.00	
02/16/2015	(1)	2968 inv. 141203 (chlor tank baf seal pl c1-c2)	General - Bank A	(2)	150.00		150.00	
02/16/2015	(1)	2969 inv. 141204 (chlor tank baf e1 fab)	General - Bank A	(2)	125.00		125.00	
02/20/2015	(1)	2972 inv. 150102 (chlor tank baf e2 fab)	General - Bank A	(2)	175.00		175.00	
03/02/2015	(1)	1200 inv. 150104/150203 (snow plow-sprdr maint)	Paving - Bank A	(2)	175.00		175.00	
03/02/2015	(1)	2978 inv. 150201 (chlor tank tab fdr install)	General - Bank A	(2)	150.00		150.00	
03/18/2015	(1)	2988 inv.150205 (mh insp)	General - Bank A	(2)	165.00		165.00	
03/21/2015	(1)	2989 #150106 (tab fdr seal pl)#150202(rec grtg)	General - Bank A	(2)	240.00		240.00	
03/24/2015	(1)	1202 inv.150301 (sand sprdr maint+ice control)	Paving - Bank A	(2)	190.00		190.00	
03/25/2015	(1)	2992 inv.150302 (chlor tank fdr& by-pass maint)	General - Bank A	(2)	250.00		250.00	
03/30/2015	(1)	1203 inv.150303 (E Cliff-N ditch + E ditch of Elm)	Paving - Bank A	(2)	360.00		360.00	
03/30/2015	(1)	2995 inv.150305 (mh insp)	General - Bank A	(2)	165.00		165.00	
04/10/2015	(1)	3005 inv.150304 #1 (tab fdr testing)	General - Bank A	(2)	195.00		195.00	
04/10/2015	(1)	3006 inv.150401 (upper structure)	General - Bank A	(2)	75.00		75.00	
04/12/2015	(1)	3007 inv.150304 #2 (tab fdr testing)	General - Bank A	(2)	175.00		175.00	
04/21/2015	(1)	3011 inv. 150402 (chlor tab fdr test and service)	General - Bank A	(2)	300.00		300.00	

Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
05/07/2015	(1) 3014	inv. 150405 (mh inspection)	General - Bank A	(2)	205.00		205.00	
05/07/2015	(1) 3015	inv. 150406 (chlor tab fdr test and service)	General - Bank A	(2)	275.00		275.00	
05/15/2015	(1) 3021	inv. 150404 (stp maint. -algae removal)	General - Bank A	(2)	210.00		210.00	
05/15/2015	(1) 3022	inv. 150403 #1 (chl tank b/f inc comp)	(3) General - Bank A	(2)	340.00		340.00	
05/15/2015	(1) 3023	inv. 150403 #2 (chl tank b/f inc comp)	(3) General - Bank A	(2)	330.00		330.00	
05/28/2015	(1) 3025	inv. 150503 (STP main-clean up algae)	General - Bank A	(2)	170.00		170.00	
05/28/2015	(1) 3026	inv. 150504 (inspect manholes)	General - Bank A	(2)	185.00		185.00	
05/28/2015	(1) 3027	inv. 150506 (tab fdr test + assist oper test)	General - Bank A	(2)	225.00		225.00	
06/03/2015	(1) 3035	inv. 150501#1 (west side backfill-grvl)	(3) General - Bank A	(2)	310.00		310.00	
06/03/2015	(1) 3036	inv. 150501#2 (west side backfill-grvl)	(3) General - Bank A	(2)	230.00		230.00	
06/03/2015	(1) 3037	inv. 150507#1 (culvert-cliff & elm)	(3) General - Bank A	(2)	205.00		205.00	
06/03/2015	(1) 3038	inv. 150507#2 (culvert-cliff & elm)	(3) General - Bank A	(2)	205.00		205.00	
06/10/2015	(1) 3045	inv. 150507#2 (upper struct w side+cap 4 sides)	General - Bank A	(2)	360.00		360.00	
06/18/2015	(1) 1205	inv. 150601 (rep storm damage)	Paving - Bank A	(2)	565.00		565.00	
06/25/2015	(1) 3051	inv. 150602#1 (swr main c/o s joy/elm)	General - Bank A	(2)	235.00		235.00	
06/28/2015	(1) 3052	inv. 150602#2 (swr main c/o s joy/elm)	General - Bank A	(2)	240.00		240.00	
07/08/2015	(1) 1208	inv. 150603 (joy dr culvert repair)	Paving - Bank A	(2)	285.00		285.00	
07/08/2015	(1) 1209	inv. 150603 (bob dr washout repair)	Paving - Bank A	(2)	205.00		205.00	
07/16/2015	(1) 3063	inv. 150604 (re-mow roadsides)	General - Bank A	(2)	145.00		145.00	
07/16/2015	(1) 3064	inv. 150605 (insp MH)	General - Bank A	(2)	185.00		185.00	
07/17/2015	(1) 1212	inv. 150607#1 (rep storm damage s Jpy)	Paving - Bank A	(2)	465.00		465.00	
07/28/2015	(1) 1214	inv. 150607#2 (rep storm damage s Jpy)	Paving - Bank A	(2)	470.00		470.00	
07/31/2015	(1) 1216	inv. 150608 (rep s Joy & Elm-erosion contr rock)420	Paving - Bank A	(2)	420.00		420.00	
07/31/2015	(1) 3071	inv. 150609 (rep storm damage-bypass ditch)	General - Bank A	(2)	275.00		275.00	
07/31/2015	(1) 3072	inv. 150610 (chem dose testing-June)	General - Bank A	(2)	175.00		175.00	
07/31/2015	(1) 3073	inv. 150704 (insp MH)	General - Bank A	(2)	185.00		185.00	
08/10/2015	(1) 3077	Inv 150703#1 (ditch S Joy-culv Elm & Cliff)	General - Bank A	(2)	185.00		185.00	
08/17/2015	(1) 1217	inv. 150702 (storm clean-up & repair ...)	Paving - Bank A	(2)	375.00		375.00	
08/17/2015	(1) 3084	inv. 150701 (STP storm damage)	General - Bank A	(2)	145.00		145.00	
08/21/2015	(1) 1219	inv. 150703#2(regrade e ditch@Joy+rep culvert)	Paving - Bank A	(2)	165.00		165.00	
08/31/2015	(1) 3086	inv. 150707 (chlor tab test + oper)	General - Bank A	(2)	150.00		150.00	
08/31/2015	(1) 3087	inv. 150806 (chlor tab test + oper)	General - Bank A	(2)	175.00		175.00	
09/08/2015	(1) 1220	inv. 150705&09(mow & tr Elm & Cliff+ dig out tr)	Paving - Bank A	(2)	255.00		255.00	
09/08/2015	(1) 3089	inv. 150706 & 8 (mow, trim spay STP + L13)	General - Bank A	(2)	260.00		260.00	
09/14/2015	(1) 1222	inv. 150802 (mow & tr Elm & Cliff+ repair shldr)	Paving - Bank A	(2)	220.00		220.00	
09/14/2015	(1) 3097	inv. 150801 (mow and trim city hall lots-4x 2 mo)	General - Bank A	(2)	140.00		140.00	
09/17/2015	(1) 3099	inv. 150808 (manhole insp)	General - Bank A	(2)	145.00		145.00	
09/21/2015	(1) 527	(4) inv. 150803 (stp airlift maint-part)	General - Bank A	(2)	405.00		405.00	
10/02/2015	(1) 1223	inv. 150804&7 (road maint;Bob;Ray;Kennt;Dia)	Paving - Bank A	(2)	350.00		350.00	
10/02/2015	(1) 3102	inv. 150805 (stp airlift maint-part+soap cleanup)	General - Bank A	(2)	260.00		260.00	
10/05/2015	(1) 3105	inv. 150908 (chlor tabs + test)	General - Bank A	(2)	150.00		150.00	
10/05/2015	(1) 3106	inv. 150909 (manhole inspection)	General - Bank A	(2)	185.00		185.00	
10/08/2015	(1) 1224	inv. 150907 #1(move ice contrl dand to stp)	Paving - Bank A	(2)	400.00		400.00	
10/16/2015	(1) 1225	inv. 150907 #2(move ice control sand to stp)	Paving - Bank A	(2)	405.00		405.00	

Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
10/18/2015	(1)	1227 inv. 150904(mow & tr hvy rd sd brush-ero contr)	Paving - Bank A	(2)	440.00		440.00	
10/20/2015	(1)	3115 inv. 150910 (chk swr block-mh4/15)	General - Bank A	(2)	225.00		225.00	
10/26/2015	(1)	3119 inv. 151001 #1 (swr rep no of nh 4-15)	General - Bank A	(2)	385.00		385.00	
10/30/2015	(1)	3121 inv. 151001 #2 (swr rep no of nh 4-15)	General - Bank A	(2)	405.00		405.00	
11/02/2015	(1)	1230 inv. 150611(strom dam grvl rep at ray,ken, & dia)	Paving - Bank A	(2)	315.00		315.00	
11/05/2015	(1)	3124 inv. 151001 #3 (swr rep mh 4-15)	General - Bank A	(2)	415.00		415.00	
11/10/2015	(1)	3126 inv. 151004 #4 swr rep mh 4-15	General - Bank A	(2)	490.00		490.00	
11/16/2015	(1)	1234 inv.151003#1 (hot melt asphalt crack seal)	Paving - Bank A	(2)	295.00		295.00	
11/16/2015	(1)	3129 inv.151002 (inst co n end @ 4-15 swr rep)	General - Bank A	(2)	405.00		405.00	
11/24/2015	(1)	1235 inv.151003#2 (hot melt asphalt crack seal)	Paving - Bank A	(2)	360.00		360.00	
11/30/2015		1237 151003#3(ASH H-MELT CRACK SLR)	Paving - Bank A	Gary Fesenmeyer & Rita Wheeler	305.00		305.00	
12/05/2015		1238 151003#4(ASPHALT CRACK SEAL P~)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	280.00		280.00	
12/21/2015		3147 INV. 151007 (MH INSP.)	(3) General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	270.00		270.00	
12/21/2015		3150 INV. 151105 (MH INSP)	(3) General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	205.00		205.00	
12/28/2015		3153 INV #151101 #1 STP MAINT (SWAIRLIFT REP & TRIM)	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	275.00		275.00	
12/28/2015		1244 INV#151005 (REM GRVL@ ASPH/Co DITCHES)	Paving - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	420.00		420.00	
Total 2015					22,395.00	0.00	22,395.00	0.00
01/03/2016		1245 INV 151102 (SNOW-PLOW MAINT+)	Paving - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	345.00		345.00	
01/09/2016		1247 INV#151104 (ROAD MAINT & GRVL~)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	300.00		300.00	
01/09/2016		3157 #16~02 (MH INSP)	(6) General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	185.00		185.00	
01/16/2016		1250 INV#151107(CLN INT+ REPCULV L-118)	Paving - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	160.00		160.00	
01/13/2016		3160 INV #151103 & P6 P85 P135 (STP MAINT -WW A/R ~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	220.00		220.00	
01/18/2016		3161 INV #151108	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	255.00		255.00	
01/23/2016		3166 151109 & 151110 P.O. TK SOUTH DR DITCH (CHL	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	220.00		220.00	
01/23/2016		3167 INV 151201 (DIGESTER REPAIR TK AERATION)	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	455.00		455.00	
02/02/2016		3170 INV #160202 (MH INSP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00		205.00	
02/06/2016		1251 INV#151202 (ROAD DITCHES & 3 NEWSTOP SIGNS)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	300.00		300.00	
02/06/2016		1252 INV#151205(KENNETH&RAY DRNG #1)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	535.00		535.00	
02/22/2016		1253 INV #151208 (KENNETH/RAY DRAINAGE #2)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	760.00		760.00	
02/22/2016		1254 INV#151209(ADD 3RD CULV @ L10)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	125.00		125.00	
03/01/2016		3180 #16030 (MH INSP MAR)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	185.00		185.00	
03/05/2016		1257 #151210 (FAB DITCH GUARDS&INSTALL)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00		395.00	
03/16/2016		1258 #160203 (DISPOSE OFEXESS DIRT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	545.00		545.00	
03/28/2016		1259 INV#160104	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	270.00		270.00	
03/28/2016		3190 INV. 160105(CLEAN MH #72 & #46-63)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	130.00		130.00	
04/02/2016		1260 INV# 160106 (SNOWREM& ICE CONTROL	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	580.00		580.00	
04/05/2016		1262 #160201(ROAD TRASH P/U and REM grvl@ASPH)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	350.00		350.00	
04/05/2016		1263 #160204 (REC GRVL & REP ASPH /GRVL TRANS) S	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	275.00		275.00	
		BOB S ELM RAY POPLAR)						
04/05/2016		1264 #160401 (MH INSP )	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00		205.00	
04/12/2016		3200 #160205 (R&R L81 PW&RAY BASEROCK)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	290.00		290.00	
04/12/2016		1265 #160206(L29 CLR BR & SET CULV)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	420.00		420.00	
04/18/2016		1266 INV#160302 (RAY ST So SIDE W/OF L81 DRIVEWAY	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	510.00		510.00	

Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
04/18/2016	1267	INV#160304 (SOUTH KENNETH)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	330.00		330.00	
04/28/2016	3208	#160303 (CLN & INSP CHL TK-MAINT & SET FOR 2016)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	410.00		410.00	
		#160305 (SO SIDE RAY~ DRAIN~ EXC/EAST of L80 DW)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	635.00		635.00	
04/28/2016	1269		Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	510.00		510.00	
05/09/2016	1270	#160402(CONT. S. SIDERAY DITCH)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	145.00		145.00	
05/09/2016	1271	#160403 (TRASH P/U & GRAVEL@ INTER)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	445.00		445.00	
05/11/2016	1272	#160502 (gravel for KENNETH & RAY~)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	390.00		390.00	
05/28/2016	1273	#160404	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	185.00		185.00	
05/28/2016	3217	#160501(MHINSP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	660.00		660.00	
06/08/2016	1275	#160405 (SILVEYRD CULVERT & DRAINAGE)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00		205.00	
06/09/2016	3227	#160601(CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00	
06/19/2016	1276	INV#160602 (GRVL RAY& KENNETH To CLIFF)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	275.00		275.00	
06/27/2016	1278	#160406 (FIX SIDESLOPE SO. SIDE RAY ST)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00		395.00	
06/27/2016	3233	#16050~ (M & WE STP TCH ~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	185.00		185.00	
07/02/2016	3240	#160701 (MH INSP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan				
07/05/2016	1279	#160504(SIDE SLOPE W.E SILVEYRD& MOVE XTRA DIRT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	555.00		555.00	
07/11/2016	3242	#160407 (STP CHOR&APR)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	370.00		370.00	
07/11/2016	3244	#160505(CHLOR OP/ MA~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	325.00		325.00	
07/21/2016	3247	#160603	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	305.00		305.00	
07/21/2016	3249	#160506 (MOW & TRIM CITY HALL STP & N. ELM T~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00		395.00	
07/31/2016	3254	(4) #160704(CHLOR OP~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	557.00		557.00	
08/01/2016	3253	160801(INSPECT ~H)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00		205.00	
08/08/2016	3257	#160604 (CHLCHEM STORAGE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	675.00		675.00	
08/16/2016	1281	#160509 (ROAD MAINT)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	350.00		350.00	
08/16/2016	1282	#160606 (ROAD MAINT.)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	370.00		370.00	
08/16/2016	3266	#160605 (~STP.TCH&CHL MOWING &WEEDS)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	360.00		360.00	
08/20/2016	3269	#160805(CHL PROJ SECURITY FENCE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	985.00		985.00	
09/02/2016	3273	#16070~ (MOW & TRIM STP CITY SMALL LOT TEMP CITY HALL)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	295.00		295.00	
09/02/2016	3274	#160804 (~ CHLOR SERVICE TESTING)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00		395.00	
09/02/2016	1283	#160706 (TRIM BRANCHES -PU TRASH ROADMAINT... -TRIMROADSIDES)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	565.00		565.00	
09/20/2016	1284	#160802#1(So. POPLAR DRAINAGE)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	850.00		850.00	
09/25/2016	1285	#160802#2(SO. POPLAR DRAINAGE)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	865.00		865.00	
10/04/2016	3291	(4) #160908#1(CHL FENCE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	515.00		515.00	
10/05/2016	3289	#161001(MH INSP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	185.00		185.00	
10/05/2016	3290	#160905(CHLOR CHEM)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	435.00		435.00	
10/17/2016	3296	#160908#2 (CHL FENCE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	500.00		500.00	
10/27/2016	1286	#160910#1 (ROAD MANT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	535.00		535.00	
10/29/2016	3300	160906#1 (JUNE-JULY MOWING)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	335.00		335.00	
10/29/2016	1288	#160907(STP ROAD MAINT JUNE-OCT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	600.00		600.00	

Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
11/07/2016	3304	#161101 (MH INSPECT)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00		205.00	
11/07/2016	1289	160910#2 (ROAD MAINT. JULY,AUG,SEP)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	550.00		550.00	
11/14/2016	1290	#160910#3 (ROAD MAINT. )	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	430.00		430.00	
11/14/2016	3308	#160906#2 (3 MO. MOWING)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	520.00		520.00	
11/14/2016	3309	#160908#3 (CHL FENCE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	500.00		500.00	
11/14/2016	3310	#161104#1 (CHL FENCE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	380.00		380.00	
11/30/2016	1294	#161103#1 (OCT ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	665.00		665.00	
12/01/2016	3318	#161201- (MH INSP-NOV)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00		205.00	
12/05/2016	1295	#161103#2 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	670.00		670.00	
12/12/2016	1296	#160910#4 (JULY-AUG-SEP ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	430.00		430.00	
12/12/2016	1297	#160602(KENNETH&RAY FINAL GRVL GROG)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00	
12/12/2016	3327	#16~1104#2(OCT CHLORFENCE )	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	380.00		380.00	
12/12/2016	3328	160906#3(MOWING THRUSEP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	520.00		520.00	
12/12/2016	3329	#160901(SEPT.MHINSP.)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	185.00		185.00	
12/26/2016	1298	INV#161105(SO. POPLAR DRAINAGE)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	890.00		890.00	
12/26/2016	3335	INV #161005(OCT CHL OPER/MAINT)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	325.00		325.00	
Total 2016					31,872.00	0.00	31,872.00	0.00
01/03/2017	3344	#161208 (MHINSP)	(7) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	205.00	205.00	0.00	25.00
01/04/2017	1301	#161108(ROAD MAINT NOV)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	860.00		860.00	
01/21/2017	1303	#161209 (ROADMAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	490.00		490.00	
01/28/2017	1306	#161003(ASPHALT CRACK SEALING)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	320.00		320.00	
01/30/2017	1307	#161204 (SO. BOB EROSION CONTROL)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	510.00		510.00	
02/03/2017	3360	#170201 (CHK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00	205.00	0.00	25.00
02/07/2017	3363	#161110 (L13 CLEAN UP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	720.00		720.00	
02/07/2017	3364	#161109 (STP MAINT)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	580.00		580.00	
02/24/2017	1309	#161205 (SHUT-DOWN CHLOR TANK & PUMPOUT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	420.00		420.00	
02/24/2017	1310	#170108 (SNOW PLOW REP+ ICE CO~)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	515.00	515.00	0.00	125.00
02/24/2017	3368	#161207 (STP TOOL BOX)	(8) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	190.00		190.00	
03/06/2017	3372	170303 (CK MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	195.00	195.00	0.00	25.00
03/07/2017	3373	#170104 (REPAIR CULV. GUARD L10)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00	205.00	0.00	50.00
03/07/2017	3374	#170107 (ROADMAINT T-U + GRVL)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	270.00	270.00	0.00	50.00
03/10/2017	1313	#170205 (ROAD MAINT )	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	230.00	230.00	0.00	50.00
03/11/2017	3381	170203 #1(CO 108E)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	1,120.00	2,255.00	(5) (1,135.00)	75.00
03/12/2017	3382	#170302 (CO 107E)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	950.00	1,860.00	(5) (910.00)	75.00
03/21/2017	3384	#170203#2 (REPAIR CO 108E)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	570.00		570.00	
03/21/2017	3385	#170302#2 (INSTALL CO107E)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	480.00		480.00	
04/03/2017	3392	#170402 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00	205.00	0.00	25.00
04/03/2017	3393	#170302#3 (CO 107~ REPAIR)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	430.00		430.00	
04/03/2017	3394	#170203#3 (CO 108E REPAIR)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	565.00		565.00	
04/15/2017	3407	INV #170305#1 (REPSWR CO 112W)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	700.00	1,405.00	(5) (705.00)	75.00
04/15/2017	3408	INV #170 306(CHL-T~ CLN INSPECT POT IN S~RV	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00	805.00	(5) (350.00)	225.00
04/24/2017	3414	INV#170306#2(CLN TKT)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	350.00		350.00	
04/24/2017	3415	#170305#2 (CO112W)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	705.00		705.00	

Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
05/02/2017	3421	INV 170501 ( CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	185.00	185.00	0.00	25.00
05/10/2017	3429	INV#170310 (ROAD MAINT.)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00	395.00	0.00	75.00
05/17/2017	1316	#170406( ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	435.00	435.00	0.00	75.00
05/17/2017	3431	#170407 (CLEANOUT MH #-2)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	150.00	150.00	0.00	50.00
05/17/2017	3432	#170409 (MOW+ WE+WK STP OCH+TCH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	205.00	205.00	0.00	25.00
05/29/2017	1317	#170505 (ROAD MAINT INC. MOW ROADSIDES)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	370.00	370.00	0.00	50.00
05/30/2017	3439	170601 (INSP. MH+)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	310.00	310.00	0.00	50.00
06/08/2017	3451	#170408 (CHL + STP D~LY MONITOR)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	725.00	725.00	0.00	225.00
06/17/2017	3454	#170507 (STP D~ILYOPER	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	565.00	565.00	0.00	125.00
06/23/2017	3457	#170504(MOW STP TCH~)	(5) (6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	265.00	285.00	(5) (20.00)	25.00
06/28/2017	3460	170504#2 (BAL) MOW	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	20.00		20.00	
06/29/2017	3462	170701 ( INSP MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	270.00	270.00	0.00	50.00
06/30/2017	3463	#170605(MOW STP+OCH +TCH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	325.00	325.00	0.00	25.00
06/30/2017	3464	#170606 (STP DAILY CHL+)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	505.00	505.00	0.00	125.00
07/05/2017	1320	#170608 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	410.00	410.00	0.00	50.00
07/12/2017	3469	#170703#1("HEAVY" MOWING)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	350.00	720.00	(5) (370.00)	100.00
07/12/2017	3472	#170609#1 (REPAIR MH35)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	530.00	1,060.00	(5) (530.00)	125.00
07/17/2017	3473	#170609#2 (L35 MHREP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	530.00		530.00	
07/17/2017	3474	#170703#2 (MOW&TRIM STP.CH.OCH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	370.00		370.00	
07/21/2017	3475	#170707 (MH35 CLEAN UP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	130.00	130.00	0.00	25.00
07/21/2017	3478	170705 (CO37/38 REP SWR -BLOCKAGE)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	440.00	380.00	(9) 60.00	125.00
07/30/2017	1322	# 170706 (ROAD MAINT. + TRASH TO LANDFILL)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	645.00	645.00	0.00	125.00
08/02/2017	3483	#170801 ( CHKMH )	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00	255.00	0.00	75.00
08/02/2017	3484	#170708 (STP DAILY CH~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	465.00	465.00	0.00	125.00
08/10/2017	3490	#170709 #1 ABANDONED LOTS (MOW/TRASH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	415.00	820.00	(5) (405.00)	150.00
08/17/2017	1325	#170802 (ALTERNATE ROCK STORAGE ~)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	645.00	645.00	0.00	125.00
08/18/2017	3496	(4) #170710#1 (MOW&TRIM 2ND TIME-JULY)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	290.00	580.00	(5) (290.00)	100.00
08/25/2017	3493	#170709#2 (ABAND MOW&TRASH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	405.00		405.00	
08/25/2017	3494	#170710#2 (MOW STP-OCH - TCH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	290.00		290.00	
08/30/2017	3499	#170901 ( INSP. MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	305.00	305.00	0.00	75.00
08/30/2017	1327	#170805 (ROADMAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00	455.00	0.00	75.00
09/01/2017	1328	#170808 (SO. SILVEY WESTSIDE BERM&DITCH	(10) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	475.00	695.00	(5) (220.00)	75.00
09/05/2017	3505	#170803(STPDAILY + CHLORINATION)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	425.00	425.00	0.00	125.00
09/05/2017	3506	#170806#1 (EXTRA HVY MOW & TRIM) STP+TCH+OCH	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00	620.00	(5) (305.00)	100.00
09/08/2017	3509	#170708#2 (EXTRA HEAVYMOW & TRIM)	(3) (11) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	305.00		305.00	
09/08/2017	3514	#170806#2(HVYMOW STP TCHOCH)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	305.00		305.00	
09/15/2017	1329	INV 170808 (NEW MATL STORAGE)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	310.00	630.00	(5) (320.00)	125.00
09/15/2017	1330	#170809 #1 (S.SILVEY DRAINAGE	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	345.00		345.00	
09/20/2017	1332	#170808#2 ( ALT. MATERIAL YARD)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	320.00		320.00	
09/20/2017	1333	#170903 ( ALT. MTL YARD) (COMP.~)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	310.00		310.00	
09/30/2017	3517	#171001 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	235.00	235.00	0.00	75.00

Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
09/30/2017	3518	#170906#1(X-HVY MOWING+ WE)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00	640.00 (5)	(325.00)	100.00
09/30/2017	3519	#170904#1 (CHLOR MAINT/ OPER -DAILY)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00	535.00 (5)	(275.00)	175.00
09/30/2017	1336	#170907 (ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	535.00	535.00	0.00	125.00
10/03/2017	3529	# 170906#2(MOW+WE STP-TCH-UCH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	325.00		325.00	
10/03/2017	3530	#170904(STP+HCL)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00		275.00	
10/14/2017	1342	#171003(SILVEY WEST SIDE REWORK)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	705.00	705.00	0.00	125.00
10/21/2017	1343	#171004 ( S. SILVEY MOD. WEST SIDE)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	2,110.00	2,070.00 (12)	40.00	125.00
11/06/2017	3538	#171006#1(MOW~W~ STP.TCH.UCH)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	220.00	460.00 (5)	(240.00)	100.00
11/06/2017	3539	171004#1 (CHLOR&DAILY O~ATION)	(6) (13) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	335.00	655.00 (5)	(320.00)	175.00
11/06/2017	3540	171001 (MH CHECK)	(14) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	235.00	235.00	0.00	75.00
11/06/2017	1349 (4)	171007 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	535.00	535.00	0.00	125.00
11/13/2017	3546	#171005#2 (STP DAILY)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	320.00		320.00	
11/14/2017	3547	CITY SHARE #171106 (REP L 33 SWR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	390.00	390.00	0.00	25.00 (15)
11/14/2017	3548	#171006#2 (OCT.MOW UCH-TCH -STP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	240.00		240.00	
11/15/2017	1351	#171008 (SEAL ASPHALT CRACKS) "HOT"	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	645.00		645.00	
11/29/2017	1345 (4)	#171008(ASPH.CRACK REPAIR-HOT)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	645.00	645.00	0.00	75.00
11/29/2017	3552	#171201 (CK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	205.00	205.00	0.00	45.00
12/06/2017	3560	#171109 (L33PIPE REP.)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	320.00	640.00 (5)	(320.00)	50.00 (15)
12/12/2017	1352	#171107 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00	435.00	0.00	75.00
12/12/2017	3563	#171109#2(L33 PIPE REPAIR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	320.00		320.00	
12/12/2017	3564	#171103(MOW+STP.TCH UCH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	290.00	290.00	0.00	50.00
12/13/2017	3565	#171108#1 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	375.00	750.00 (5)	(375.00)	150.00
12/28/2017	3570	DAILY STP OPER/MAINT.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	745.00	745.00	0.00	125.00
Total 2017					38,225.00	33,025.00	5,200.00	5,245.00
01/02/2018	1348 (4)	171104 (GRADING WEST SIDE-SO. SILVEY)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	660.00	660.00	0.00	50.00
01/07/2018	3578	#171210 ( MH INSPECT.)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00	225.00	0.00	45.00
01/08/2018	3580	#171108#2(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	375.00		375.00	
01/15/2018	1353	#171206 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	355.00	355.00	0.00	75.00
01/16/2018	1355	#180106(SNO PLOW/SAND SPREADER OPER/MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	765.00	765.00	0.00	225.00
02/01/2018	1358	#180106 ( ROAD MAINT)	(16) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00	455.00	0.00	75.00
02/01/2018	3592	#180110( INSP MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00	225.00	0.00	45.00
02/06/2018	3599	#180111 (JAN STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	785.00	785.00	0.00	125.00
02/08/2018	3602	#180201(SWR@ L80/81 MAIN)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00	230.00	0.00	50.00
02/26/2018	3610	#180203#1 ( REP @L16 CO +L2+L~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	700.00	1,375.00 (5)	(675.00)	175.00
02/28/2018	1363	180206 (STP O&M)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00	435.00	0.00	75.00
02/28/2018	3612	180208( STP O&M )	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	675.00		675.00	
02/28/2018	3613	180207 (~K MH )	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	210.00		210.00	
03/01/2018	1364	#180301 (ROAD REPAIR SPRING GRVL)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	390.00		390.00	
03/02/2018	3617	#180203#2 (L2/16 CO REPAIR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	675.00		675.00	
03/14/2018	3622	#180210 (CHK-SWR. MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	205.00	205.00	0.00	45.00
03/14/2018	3623	#180211#1(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	365.00	745.00 (5)	(380.00)	125.00
03/19/2018	3626	#180211#2 (FEB STP DAILY)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	380.00		380.00	
03/19/2018	3628	#180302 (LOT 33 BACKFILL)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00	260.00	0.00	50.00

Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
03/19/2018	3630	#180303(LOT 2&16 BACKFILL )	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	280.00	280.00	0.00	50.00
04/02/2018	1366	#180404 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	415.00	415.00	0.00	75.00
04/02/2018	3637	#180401 (INSP.-MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00	225.00	0.00	45.00
04/02/2018	3639	#180402#1 (DAILY STPO&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	365.00	725.00 (5)	(360.00)	125.00
04/02/2018	3640	18-402#2 (DAILY STP O&M )	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	360.00		360.00	
04/16/2018	1368	#180408 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00	225.00	0.00	50.00
04/16/2018	3648	#180409(1/2 MO.DAILY ~TP M&O)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	375.00	375.00	0.00	75.00
04/27/2018	3652 (4)	#180412 ( L80 SEWER REP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	280.00	280.00	0.00	50.00
04/30/2018	1369	#180410( ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	270.00	270.00	0.00	50.00
04/30/2018	3650	#180501 (CK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	245.00	245.00	0.00	45.00
04/30/2018	3651	#180411(STP DAILY O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	415.00	415.00	0.00	75.00
05/10/2018	3664	#180507 (MOW STP TCH, OCH-WE)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	440.00	440.00	0.00	100.00
05/15/2018	3658 (4)	#180505(DAILY O&M STP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	395.00	395.00	0.00	75.00
05/15/2018	1375 (4)	#180504~ (ROAD MAINT)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	365.00	365.00	0.00	125.00
05/22/2018	3673	#180502( LOT 80 SWR MAIN)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	240.00	240.00	0.00	50.00
05/23/2018	3676	#180508 (STP #1 BLWR REPAIR)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	590.00	590.00	0.00	150.00
06/02/2018	3679	180606 (ROADMAINT)	(17) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	360.00	360.00	0.00	100.00
06/02/2018	3680	#180601(CK MH.)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00	225.00	0.00	45.00
06/06/2018	3682	#180602 (STP O&M #2 JUNE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00	455.00	0.00	75.00
06/06/2018	3683	#180604(MOW & WESTP TCH&OCH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	515.00	515.00	0.00	75.00
06/15/2018	3688	#180608 (LBR REP- CLARIFIER GR TG @STP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	590.00	590.00	0.00	175.00
06/16/2018	3691	#180603 (STPO&M-)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00	435.00	0.00	75.00
06/25/2018	3694	180606 (STP O&M) 3RDWK JUNE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00	395.00	0.00	75.00
07/01/2018	3697	#180701(CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	295.00	295.00	0.00	75.00
07/01/2018	3698	#180609 (STP/O&M) 6-30	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	605.00	605.00	0.00	125.00
07/01/2018	1370	#180610 (ROAD MAINT) 6-30	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	360.00	360.00	0.00	100.00
07/01/2018	1371	#180611	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	315.00	315.00	0.00	75.00
07/10/2018	1372	#180702 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	420.00	420.00	0.00	100.00
07/10/2018	3702	#180703 (STP O&M )	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	425.00	425.00	0.00	125.00
07/15/2018	3704	#180704 #1 (L80 MAIN REP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	815.00	1,665.00 (5)	(850.00)	150.00
07/21/2018	3711 (4)	#180705 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	445.00	445.00	0.00	125.00
07/30/2018	3709	#180704#2 (BAL L80) (MAINREP.TODATE)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	850.00		850.00	
08/01/2018	3720	#180706 JUL 2ND-HALF) (STPO&M)	General - Bank A	Gary Fesenmeyer Sr.	755.00	755.00	0.00	175.00
08/06/2018	3722	#180707(ROADMAINT)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	460.00	460.00	0.00	100.00
08/06/2018	3723	#180801 (CHK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	295.00	295.00	0.00	75.00
08/08/2018	3725	#180803#1(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	545.00	545.00	0.00	125.00
08/08/2018	1376	#180802 ( BERM MOD E. RAY ST.)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	410.00	410.00	0.00	75.00
08/12/2018	3726	#180806(LOT 38 REPAIR SWRMAIN - BRKN CO + BLOCKAGE UNDER ASPHALT)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	820.00	820.00	0.00	150.00
08/15/2018	1377	#180804 (ROAD MAINT)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	420.00		420.00	
08/21/2018	3730	#180805 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00	455.00	0.00	75.00
08/28/2018	(18) 1378	#180807 (SO. POPLAR BERM ~OD)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	440.00	845.00 (5)	(405.00)	125.00
08/30/2018	1381 (4)	#180809 ( ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	485.00	485.00	0.00	125.00
08/31/2018	1379	#180807#2 (POPLAR ST. BERM REPAIR)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	405.00		405.00	



Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
08/31/2018	1380	#180901 ( CHK MH)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	275.00	275.00	0.00	75.00
08/31/2018	3731	#180808#1 (STP O &M) 8/16 To 8/31	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	490.00	885.00 (5)	(395.00)	125.00
09/04/2018	1382	#180902 #1 (S. POPLAR BERM MODS)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	590.00	1,195.00 (5)	(605.00)	75.00
09/04/2018	3737 (4)	#180810 (MOWING-STP) (TCH, OCH)(2018 SPRING & SUMMER)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	730.00	730.00	0.00	150.00
09/07/2018	1383	#180904 (TRIM TREES S BOB REF MH DEL ~)	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	1,125.00	1,125.00	0.00	75.00
09/10/2018	1386 (4)	#180902 #2 (S.. POPLAR BERM MODS..)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	605.00		605.00	
09/11/2018 (1)	1384	inv.180907#1(Sch Bus rte-trim trees-legal+clr)	Paving - Bank A	(2)	1,300.00	2,650.00 (5)	(1,350.00)	200.00
09/12/2018	1385	#180907#2(BUS ROUTE TREE TRIM)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	1,350.00		1,350.00	
09/13/2018	3736 (22)	#180808#2( STP O&M )	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	495.00		495.00	
09/20/2018	3745	#180905 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	965.00	965.00	0.00	125.00
09/28/2018	1388	#180906 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	665.00	665.00	0.00	125.00
09/29/2018	3746	#180908 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	945.00	945.00	0.00	125.00
09/29/2018	3747	#181001 ( CHK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	315.00	315.00	0.00	75.00
09/30/2018	3749	# 180804 (ROAD MAINT)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	420.00	420.00	0.00	100.00
10/08/2018	1391	MILEAGE #181005( P/U & DEL CRACKSEAL MATERIAL)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	120.00	120.00	0.00	
10/08/2018	1393	#181004 (ASPHALT CRACK SEALING)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	1,035.00	1,035.00	0.00	125.00
10/12/2018	3758	#181003 (STP O&M) HALF MO	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	945.00	945.00	0.00	125.00
10/15/2018	3759	#181006 (ROAD MAINT + STORM DAMAGE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	585.00	585.00	0.00	125.00
10/23/2018	3762	#181008 ( L37 SEWER MAIN)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	1,455.00	1,455.00	0.00	300.00
11/05/2018	3773	#181009 (ROAD MAINT)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	395.00	395.00	0.00	75.00
11/05/2018	3774	#181010 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	885.00	885.00	0.00	125.00
11/05/2018	3775	#181101 (CHK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	295.00	295.00	0.00	75.00
11/05/2018	3776	#181105 (MOWING-2 MO.)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	655.00	655.00	0.00	175.00
11/15/2018	3784	#181104 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	985.00	985.00	0.00	125.00
11/19/2018	1397	#181107 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	375.00	375.00	0.00	75.00
11/27/2018	1399	#181106 (ANN. MAINT SNOW PLOW-SANDSPR)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	715.00		715.00	
11/30/2018	3787	#181112 (STP O & M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	690.00	690.00	0.00	150.00
11/30/2018	3788	TRF PAVING #181106 (SNO PLOW MAINT.)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	715.00	715.00	0.00	175.00
11/30/2018	3789	#181201 (CHK MH )	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	275.00	275.00	0.00	75.00
12/08/2018	3804	#181108 (SWR MAIN REPAIR REF. L88)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	1,125.00	1,125.00	0.00	300.00
12/15/2018	3806	#181207#1 (STP O&M )	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	330.00	630.00 (5)	(300.00)	150.00
12/15/2018	3807	TRF To PAVING #181205.(ROAD MAINT)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	315.00	315.00	0.00	75.00
12/20/2018	3809	#181207# ( STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00		300.00	
12/22/2018	3810	#181209#1 (SEWERMAIN REPAIR L22)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	980.00	1,125.00 (5)	(145.00)	300.00 (20)
12/26/2018	3817	#181209#2 (L22 MAIN REPAIR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	860.00		860.00	
12/31/2018 (21)					0.00	600.00	(600.00)	
Total 2018					51,155.00	48,155.00	3,000.00	8,620.00
01/04/2019	1401	#181208 (SNOW REM.)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	325.00		325.00	
01/05/2019	3820	#190101 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	255.00	255.00	0.00	75.00
01/05/2019	3821	#181210 (STP O&M) 12/31	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	330.00	665.00	(335.00)	125.00
01/07/2019	3822	#181209#3 (L22 SWR MAIN REP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00	

Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
01/07/2019	3823	#181211 (ROAD MAINT) 12-31	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	355.00	355.00	0.00	75.00
01/12/2019	3827	#190105( STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	670.00		670.00	
01/14/2019	3828	#190105 (ROAD MAINT.)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
01/14/2019	1403	(4) #190106(SNO REM 1-11 /1-13)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	1,085.00		1,085.00	
01/15/2019	1402	#190104 (ROAD MAINT	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	395.00		395.00	
01/18/2019	3830	#190108(STP O&M )	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	605.00		605.00	
02/04/2019	3832	#190111 (STP O&M ) 1-31-19	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	665.00		665.00	
02/04/2019	3833	#190201 ( CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	345.00		345.00	
02/09/2019	1406	#190206 (ROAD MAINT) 2-15-19	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00		275.00	
02/09/2019	3838	#181209 ( L22 SWR M~ REPAIR)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	1,020.00		1,020.00	
02/16/2019	3843	#190204 ( STP O&M) 2-15-19	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	645.00		645.00	
02/20/2019	1413	#190208 (SNOW REMOVAL)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	850.00		850.00	
02/28/2019	1414	#190210 (ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
02/28/2019	3845	#190301 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	410.00		410.00	
02/28/2019	3846	#190211 (2/22 STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	710.00		710.00	
03/04/2019	3848	#190304 (REP. MH RHONDA& ELM)	General - Bank A	Gary Fesenmeyer Sr.	675.00		675.00	
03/15/2019	3862	#190303 (STPO&M3-15)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	710.00		710.00	
03/17/2019	1418	#190304 (ROAD MAINT) 3-15	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	295.00		295.00	
03/27/2019	3865	(4) #181206 (SNOW REMOVAL)-...DEC.-LATE BILLING DUE TO CF....	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	1,025.00	1,025.00	0.00	75.00
03/29/2019	3863	#180401 (CHK MANHOLES	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	345.00		345.00	
03/29/2019	3864	#190403 (STPO&M) 3-31	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	605.00		605.00	
03/30/2019	1421	(4) #190307 (ROAD MAINT) 3-31	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
04/08/2019	3872	#190404 (STP O&M- SEASON CHG- START CHLOR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	505.00		505.00	
04/17/2019	1419	#190406 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	380.00		380.00	
04/17/2019	3874	#190407 (STP O&M + CHLOR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00		435.00	
05/01/2019	3880	#190501 (CHK MH +INSTR NEW TECH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	470.00		470.00	
05/01/2019	3881	#190409 (STP O&M) 4-30	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	660.00		660.00	
05/08/2019	3882	#190503 (L134 MH REP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	865.00		865.00	
05/08/2019	3883	#190505 (STP O&M ) 5-8	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
05/18/2019	1420	#190506 (ROAD MAINT-)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	645.00		645.00	
05/18/2019	3894	#190507 (STP O&M) 5-15	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	545.00		545.00	
05/30/2019	1423	#190509 (ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	645.00		645.00	
06/01/2019	3902	#190601 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	425.00		425.00	
06/01/2019	3903	#190508 (STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	565.00		565.00	
06/07/2019	3906	#190603 (STP O&M) 6-7	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00		395.00	
06/14/2019	3909	#190607 (STP O&M 6/15)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	465.00		465.00	
06/15/2019	1424	#190605(ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	485.00		485.00	
06/22/2019	1425	#190606 (ROAD MAINT) 6-22	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	335.00		335.00	
06/28/2019	3912	#190510 (STP O&M 5-31)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	265.00		265.00	
06/29/2019	3913	#190701 (CK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	195.00		195.00	
06/30/2019	1426	#190608 (ROAD MAINT.) 6-30	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	425.00		425.00	
07/06/2019	3918	#190611 (STPO&M) 6-30	General - Bank A	Gary Fesenmeyer Sr.	465.00		465.00	
07/09/2019	3919	#190701#2 (CHK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	210.00		210.00	

Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
07/15/2019	1427	#190703	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	585.00		585.00	
07/15/2019	3922	#190705 (STP O&M) 7-15	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	805.00		805.00	
07/16/2019	3923	#190612 #1 (REPAIR STP BLWR #2)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	485.00		485.00	
07/23/2019	3926	#190612#2(REPAIR@STP BLOWER #2	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	456.00		456.00	
07/26/2019	1429	#190709(REM TRASH FROM ROCK STORAGE)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	110.00		110.00	
07/26/2019	1430	#190706 (ROAD MAINT 7/22)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	355.00		355.00	
08/01/2019	3929	#190704 (CHK.MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00	
08/07/2019	3932	#190710 (STP O&M 7/22)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00		455.00	
08/07/2019	1431	#190708 (ROAD MAINT 7/31)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	335.00		335.00	
08/07/2019	1432	#190804 (ROAD MAINT)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
08/07/2019	3933	#190707 (STP O&M 7/22)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00		435.00	
08/07/2019	3934	#190803 (STP O&M ~/-)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00		435.00	
08/15/2019	3939	#190805(STP O&M) 815	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00		455.00	
09/02/2019	3947	#190808(ROAD MAINT "TRF" )	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	145.00		145.00	
09/03/2019	3949	#190808 (ROAD MAINT)	(3) General - Bank A	Gary Fesenmeyer Sr.	150.00		150.00	
09/05/2019	1433	#190809 ( ROAD MAINT) 8-22	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	295.00		295.00	
09/05/2019	3950	#190805 (STP O&M) 815	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	480.00		480.00	
09/05/2019	3951	#190806 (STP O&M 8/22)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	460.00		460.00	
09/07/2019	1434	#190810 (ROAD MAINT ~31)	(6) Paving - Bank A	Gary Fesenmeyer Sr.	275.00		275.00	
09/10/2019	1435	#190904 (ROAD MAINT 9-7)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
09/10/2019	3683	(4) #190903 (STPO&M 9-7-19)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	415.00		415.00	
09/10/2019	3952	#190901 (CHECK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	295.00		295.00	
09/16/2019	1436	#190906#1 (ROAD MAINT)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	175.00		175.00	
09/16/2019	3685	#190907#1(STP O&M) 915	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	215.00		215.00	
09/17/2019	1437	#190906 #2 (ROAD MAINT.)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	160.00		160.00	
09/17/2019	3687	#190907#2 (STP O&M) 9-15	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	220.00		220.00	
09/21/2019	1438	#190908 (ROAD MAINT) 9 22	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	355.00		355.00	
09/23/2019	3688	#190901#1 (STP O&M) 9-22	(3) General - Bank A	Gary Fesenmeyer Sr.	205.00		205.00	
09/25/2019	3691	#190909#2 (STP O&M) 9 22	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	210.00		210.00	
09/30/2019	3692	#190910 #1 (STP O&M) 9-30	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00	
10/01/2019	3701	#190910#2	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00	
10/02/2019	3703	#191001 (CHK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	295.00		295.00	
10/07/2019	1439	#191004#1 (ROAD MAINT) 10-7	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	110.00		110.00	
10/07/2019	3707	#191002#1 (STP O&M) 10-7	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00		150.00	
10/08/2019	3708	191002#2 (STPO&M ) 10-7	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00		150.00	
10/09/2019	3709	#191003)#3(STPO&M) (10-7)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	155.00		155.00	
10/16/2019	3714	#191003 (STP O&M) 10-15	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	485.00		485.00	
10/21/2019	3717	TRF #191005-(ROAD MAINT) 10-15	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	465.00		465.00	
10/21/2019	3719	TRF #191004 #2 (ROAD MAINT 10-7	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00	
11/05/2019	3724	#191101 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
11/08/2019	1440	#191005( ROAD MAINT) 1015	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	465.00		465.00	
11/08/2019	3654	(4) #191007 (STP M&O) 1022	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	505.00		505.00	
11/08/2019	3655	#191008 (STP O&M) 1031	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
11/10/2019	1441	#191006 #1 (CRACK-SEAL ASPHALT #1)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00		150.00	

Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
11/22/2019	1003	#191007 (STP O&M) 10-22	(3) General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	505.00		505.00	
11/22/2019	1004	#191008 ( STP O&M) 10-31	(3) General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
11/25/2019	1005	#191008#2(STP O&M) 10-31-19	(3) General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	245.00		245.00	
11/26/2019	1006	#191006 (ASPH CRACK SEAL)	General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	485.00		485.00	
11/30/2019	3665	(4) #191201 (CHK MH) 1130	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00	
12/05/2019	3662	#191103 (STP O&M) 1107	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	515.00		515.00	
12/09/2019	1445	#191010 (ROAD TRASH PATROL 10-22	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
12/09/2019	1446	#191011 (ROAD TRASH PATROL 10-31)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	270.00		270.00	
12/09/2019	3663	#191104(STP O&M ) 11-15-19	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
12/16/2019	1008	#191109#1 ( STP O&M) 1130	(3) General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
12/16/2019	3666	#191107#1 (STP O&M) 1122	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00	
12/16/2019	3667	#191107#2	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
12/20/2019	1009	#191202 (STP O&M 1207)	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	415.00		415.00	
12/20/2019	3672	(4) #191206 (STPO&M ) 1215	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00		435.00	
12/22/2019	3670	#191109#2(STP O&M) 1130	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	205.00		205.00	
12/24/2019	1010	#191208(STP O&M ) 1222	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	415.00		415.00	
Total 2019					43,426.00	2,300.00	41,126.00	350.00
01/10/2020	1448	#191102 (ROAD MAINT) 1107	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	290.00		290.00	
01/10/2020	1449	#191110(ROAD MAINT) 1115 1122 1130)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	830.00		830.00	
01/16/2020	1012	#191008#1 (STP O&M) REPCK#1004 10-31	(3) General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00	
01/16/2020	1013	#191008#2 (STP O&M ) REP-CK #1005 10-31	(3) General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00	
01/16/2020	3678	#191210 (STP O&M ) 12-31	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	455.00		455.00	
01/16/2020	1450	#191209 (ROAD MAINT) (1MO/) 2-31	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	990.00		990.00	
01/21/2020	3680	200101 (CHK MANHOLES)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	210.00		210.00	
01/27/2020	1453	#200105 (ROAD MAINT) 1-5	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	545.00		545.00	
01/27/2020	3727	(4) #20102 (STP O&M 107) #20104 (STP O&M 115)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	940.00		940.00	
01/28/2020	3732	#200108 (STPO&M) 122	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	440.00		440.00	
01/28/2020	1601	(4) #200107 (ROAD MAINT) 122	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	215.00		215.00	
02/03/2020	3733	#200109(STPO&M ) 131	General - Bank A	Gary Fesenmeyer Sr.	455.00		455.00	
02/04/2020	3734	#200201	General - Bank A	Gary Fesenmeyer Sr.	230.00		230.00	
02/07/2020	3736	(22) #200203 (STP O&M) 207	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	475.00		475.00	
02/10/2020	1602	#200204	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	215.00		215.00	
02/15/2020	1604	#200206(ROAD MAINT) 2-15	Paving - Bank A	Gary Fesenmeyer Sr.	215.00		215.00	
02/15/2020	1605	#200204 (ROAD MAINT) 207	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	215.00		215.00	
02/17/2020	1020	#200205 (STPO&M) 215	General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	495.00		495.00	
02/24/2020	3745	#200207 (STP O&M) 222	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	515.00		515.00	
03/01/2020	3750	#200209 (STPO&M 229)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	475.00		475.00	
03/01/2020	3751	#200-01(CHKMH)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	190.00		190.00	
03/02/2020	1608	#200208 (ROAD MAINT 222 & 228 )	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	425.00		425.00	
03/04/2020	1609	#200302 (SNOW REMOVAL) ~302	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	530.00		530.00	
03/09/2020	1022	#200303(STPO&M 0307)	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	515.00		515.00	
03/15/2020	3755	#200305(STPO&M) 315	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	515.00		515.00	
03/25/2020	3758	#200304(STP O&M) 322	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
04/01/2020	3761	#200306(STPO&M ) 3-31	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	475.00		475.00	

Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
04/05/2020	1610	#200307(ROAD MAINT) 3-1/315	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	405.00		405.00	
04/13/2020	1615	#200309 (ROAD MAINT) 331	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	375.00		375.00	
04/13/2020	3767	#200401 ( CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	210.00		210.00	
04/13/2020	3768	#200403 (STP O&M ) 4-7	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00		435.00	
04/16/2020	1616	#200407(ROAD MAINT) 415	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	395.00		395.00	
04/16/2020	3770	#200405(STP O&M) 415	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	555.00		555.00	
04/22/2020	3772	#200406(STP O&M) 4-22	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	515.00		515.00	
04/30/2020	3775	#200409(STP O&M) 430	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
05/01/2020	3776	#200501(CHK MH 501)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	290.00		290.00	
05/08/2020	1025	#200503#1 (STPO&M) 5-7	General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00	
05/11/2020	1026	#200503#2 (STOP&M ) 503	General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	205.00		205.00	
05/15/2020	3781	#200505#1(STP O&M) 515	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00		230.00	
05/18/2020	3784	#200505(STP O&M) 515	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	205.00		205.00	
05/18/2020	1620	#200410 (ROAD MAINT) 430	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	335.00		335.00	
05/22/2020	1027	#200507#1 (O&M@STP ) 522	(3) General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	235.00		235.00	
05/26/2020	3790	#200507#2 (STP O&M) 522	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00		260.00	
06/01/2020	3792	#200509#1(STPO&M) 531	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00		260.00	
06/05/2020	3794	#200509#2(STOP&M) 531	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00	
06/08/2020	1028	#200503 (STPO&M ) 0508	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	455.00		455.00	
06/08/2020	3797	#200601 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	270.00		270.00	
06/12/2020	3798	#200603(STP O&M) 0607	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	535.00		535.00	
06/15/2020	1627	#200410(ROAD MAINT BAL.) ~	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	100.00		100.00	
06/15/2020	1628	#200508#1(ROAD MAINT) 0515	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	210.00		210.00	
06/17/2020	1629	#200510#1(ROAD MAINT) 0531	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	185.00		185.00	
06/18/2020	1630	#200508#2(ROAD MAINT) 515	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	185.00		185.00	
06/19/2020	1631	#200510#2 (ROAD MAINT) 531	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	190.00		190.00	
06/22/2020	1632	#200602(ROAD MAINT) 607	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00	
06/23/2020	3802	#200605(LGR SWR MAINBLOCK)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	460.00		460.00	
06/24/2020	1633	#200604(ROAD MAINT) 0616	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	235.00		235.00	
06/26/2020	3803	#200605#1 (L38 SWR REPAIR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	195.00		195.00	
06/27/2020	1634	#200607(ROAD MAINT) 0622	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	190.00		190.00	
06/29/2020	3804	#200606#1(STP O&M) 0615	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
06/29/2020	1029	#200605#2 (LOT 38 SWR MAIN REP.)	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	140.00		140.00	
07/03/2020	1635	#200609(ROAD MAINT) 0630	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	295.00		295.00	
07/06/2020	3809	#200606#1(STP O&M) 0615	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00	
07/06/2020	3811	#200606 #2 (STP O&M) 0615	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
07/06/2020	3812	#200605#3(REPAIR L38 SWR MAIN ~)	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	355.00		355.00	
07/08/2020	3813	#200605#4(REPAIR MAIN@L38)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
07/08/2020	3814	#200610(STP O&M) 0630	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	525.00		525.00	
07/11/2020	3816	#200701(CHK MANHOLES) 0701	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
07/24/2020	3819	#200703#1(STPO&M) 707	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	245.00		245.00	
07/24/2020	1636	#200702 (ROAD MAINT) 707	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00		275.00	
08/01/2020	3828 (4)	#200705#1(STP O&M) 0715	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00		260.00	
08/01/2020	3829 (4)	#200705#2(STP O&M715)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00	

Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
08/03/2020	3826	#200725#1(STPO& M) 7/15	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00		230.00	
08/05/2020	3831	#200703#2 (STP O&M) 707	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
08/06/2020	3832	#200207#1(STPO&M) 722	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	225.00		225.00	
08/06/2020	3833	#200709#1 (STP O&M) 731)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00	
08/08/2020	3834	#200707#2 (STPO&M) 722	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	230.00		230.00	
08/10/2020	1455	(4) #200708#1 (ROAD MAINT) 731	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00	
08/10/2020	3835	#200709#2(STPO&M) 731	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00	
08/12/2020	1456	#200708#2 (ROAD MAINT) 731	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00	
08/21/2020	3839	#200802#1(STP O&M) 807	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00		275.00	
08/24/2020	3841	#200802 #2(STP O&M 0807)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	240.00		240.00	
08/25/2020	1457	#200708(ROAD MAINT) #3 (~)7-31	(3) Paving - Bank A (6)	Gary Fesenmeyer Sr. & Mary Duncan	165.00		165.00	
08/28/2020	3842	#200805#1(STP O&M ) 815	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	150.00		150.00	
08/28/2020	1458	#200803#1 (ROAD MAINT) 822	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	100.00		100.00	
08/31/2020	1459	#200803#2(ROAD MAINT 822)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	100.00		100.00	
09/03/2020	3845	#200805#2 (STPO&M) 822	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	385.00		385.00	
09/03/2020	1460	#200803 #2 (ROAD MAINT) BAL 0 822	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	355.00		355.00	
09/08/2020	3850	#200807 #1 (STP O&M 907)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00	
09/08/2020	3851	#200901 (CHK MH )	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	270.00		270.00	
09/08/2020	1463	#200903 (ROAD MAINT) 0908	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	355.00		355.00	
09/10/2020	1464	#200807#2(STP O&M) 0831	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	400.00		400.00	
09/12/2020	3852	#200807 #3 (STP O&M) 831	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	320.00		320.00	
09/18/2020	3854	#200908#1 (STP.O&M) 0915	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	305.00		305.00	
09/18/2020	1465	#200905 (ROAD MAINT) 0915	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	255.00		255.00	
09/24/2020	3855	#200908 #2 (STP O&M) 0915	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00		300.00	
09/26/2020	3856	#200908 #3(STP O& M 0915)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00		300.00	
10/05/2020	3860	#200908(STP O&M) 915	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	305.00		305.00	
10/05/2020	3861	#201001 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
10/09/2020	3862	#200907 #1 (STPO&M) 9-31	(3) General - Bank A (23)	Gary Fesenmeyer Sr. & Joyce Snider	240.00		240.00	
10/10/2020	3863	#201003 #1 (STP O&M 10-7)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
10/14/2020	1468	#200808#1(ROAD MAINT 831)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00	
10/14/2020	3865	#200909#3(STPO&M 0930 )	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00	
10/16/2020	1469	#200808#2(ROAD MAINT 8/31)	(3) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	270.00		270.00	
10/19/2020	3867	#201003 #2 (STP O&M 10/07)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00	
10/21/2020	3869	#201003 #3 (STP O&M) 10-15	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00	
10/30/2020	3873	(4) #201005 (ROAD MAINT IceCONTROLSAND)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	240.00		240.00	
10/31/2020	3870	#200909 #3 (STP O&M) 930	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	200.00		200.00	
10/31/2020	3874	#2010 #1(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	100.00		100.00	
10/31/2020	3875	#2010 #2(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	125.00		125.00	
10/31/2020	3876	#2010 #3(STP O&M)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	150.00		150.00	
11/13/2020	3881	#200910#1(EROSION CONTROL - SO JOY	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	350.00		350.00	
11/13/2020	3883	#201007 #4 (STPO&M) + BLWR 10-31	(3) General - Bank A	Gary Fesenmeyer Sr.	250.00		250.00	
11/14/2020	3884	#201007#5(STP O& M 1031)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	100.00		100.00	

Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
11/16/2020	1472	#200910 #2(SOUTH JOY REWORK)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	
11/21/2020	3888	#201007#6(STP O&M+ BLWR 10-31)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00		230.00	
11/28/2020	3889	#201007#6(STPO&M+BLWR)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00		150.00	
12/01/2020	3890	#201007 #7(STPO 1031 &M+ BLWR)	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00	
12/02/2020	3891	SUB-EXP	General - Bank A	Gary Fesenmeyer Sr.	100.00		100.00	
12/03/2020	3893	#201007#8(STPO& 10/31 - M+BLWR)	(3) General - Bank A	Gary Fesenmeyer Sr.	230.00		230.00	
12/04/2020	3899	#201105#1 (STPO&M 1115)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	445.00		445.00	
12/07/2020	3900	#201105#2(STP O&M) 1115)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	520.00		520.00	
12/07/2020	3901	#201105#2 (STPO& M 1115)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	320.00		320.00	
12/07/2020	3902	#201101 (CHK MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	230.00		230.00	
12/07/2020	3903	#201007#9(STP o&M End~ 1021)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	100.00		100.00	
12/14/2020	3905	#201201 (CK MH-DEC)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	210.00		210.00	
12/22/2020	3909	#201203 #1(STPO &M 1207)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00	
12/26/2020	3913	#201205#2 (STOP &M 1207)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00	
12/30/2020	1474	#200910#3(So.Joy ~)	(6) Paving - Bank A	Gary Fesenmeyer Sr.	165.00		165.00	
Total 2020					38,755.00	0.00	38,755.00	0.00
01/05/2021	3914	#200909#4(STP O&M ) 930	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	200.00		200.00	
01/06/2021	3915	#201205#1 (STPO&M 1222)	(3) General - Bank A	Gary Fesenmeyer Sr.	250.00		250.00	
01/11/2021	3919	#201208 #1 (STP O&M )	General - Bank A	Gary Fesenmeyer Sr.	545.00		545.00	
01/12/2021	3923	#201205#2(STPO&M 1222)	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	695.00		695.00	
01/12/2021	3924	#201209 (STPO&M ) 1231	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	515.00		515.00	
01/19/2021	3933	#210103(STPO& M 0107)	General - Bank A	Gary Fesenmeyer Sr.	540.00		540.00	
01/26/2021	1477	#201202 (ROAD MAINT. 1231	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	335.00		335.00	
01/26/2021	3934	#210105 (STPO&M) 115	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	560.00		560.00	
01/26/2021	1478	OLD TICKET #200408 (STP ~ PJ TRUCK)	(6) Paving - Bank A	Gary Fesenmeyer Sr.	270.00		270.00	
02/03/2021	3942	#210107 (STPO&M) 0122	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	540.00		540.00	
02/05/2021	3944	#210109(STP O&M) 0134 0122	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	495.00		495.00	
02/12/2021	3952	#210203(STP O&M) 0207	General - Bank A	Gary Fesenmeyer Sr.	515.00		515.00	
02/13/2021	3953	#210201(CHK MH+ WEATHER Jan)	General - Bank A	Gary Fesenmeyer Sr.	270.00		270.00	
02/20/2021	3957	#210205(STP O& M - 0215 )	General - Bank A	Gary Fesenmeyer Sr.	535.00		535.00	
02/22/2021	1479	#200408 (REPAIR 99GMC P/U) ~25-OLD TICKET	(6) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	270.00		270.00	
02/24/2021	3960	#210207 (STP O&M) 222	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	515.00		515.00	
03/01/2021	3963	#210209(STPO&M) 228	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	475.00		475.00	
03/02/2021	1482	#210210 FEB ROAD MAINT (INC. SNOW & CULVERTS & MAJOR BRUSH REM)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	735.00		735.00	
03/08/2021	3970	#210301 (CK MH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00		230.00	
03/08/2021	3971	#210302(STPO&M) 0307	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	535.00		535.00	
03/10/2021	3976	#210304 (L41SWR BLOCKAGE)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	385.00		385.00	
03/10/2021	3977	#210305 (SWR MAIN EAST OF BOBDR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	490.00		490.00	
03/16/2021	1483	#210309(ROAD MAINT) 315	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00	
03/16/2021	3978	#210306(STP O&M) 315	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
03/22/2021 (24)	3981	#210308 (STPO&M) 3-22-16	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
04/03/2021	3984	#2103~ (STP O&M ) 3-31	(6) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	475.00		475.00	
04/03/2021	3985	#210401(CHK MAN HOLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00	

Appendix I  
City of Excelsior Estates  
Payments to Business Owned by Former Mayor/City Administrator - Video Sewer Inspections, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Unsupported Payment	Amount Shown on Invoice for Improper Tech Fees, if Applicable
04/03/2021	3987	#210402#1(L32 SWR MAIN)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	375.00		375.00	
04/07/2021	3988	#210402#2 (SWR MAIN MHL32&55	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00		275.00	
04/07/2021	3989	#210405 (STPO&M) 0407	(3) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		495.00	
04/12/2021	3990	#210402-REV#3(STP O&M 0407	(3) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	235.00		235.00	
04/12/2021	3991	#210403(REM BLOCK L32 MHEAST w/~E~ER)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	410.00		410.00	
04/16/2021	3995	#210407(STP M&O 415)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	430.00		430.00	
04/16/2021	1484	#210311(ROAD MAINT) 331	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	310.00		310.00	
04/19/2021	3996	#210406 (ROAD MAINT) 415	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00	
04/19/2021	3997	#201~08 #2(L33/34 SWR MAINREPAIR)	(6) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	395.00		395.00	
04/19/2021	3998	#210408 (L32/L55BACK-FILL@MH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	170.00		170.00	
Total 2021					15,270.00	0.00	15,270.00	0.00
Total Payments					\$ 268,367.32	87,265.00	181,102.32	14,390.00

- (1) The bank could not provide check images; however, the details of the checks were obtained from the electronic accounting system.
- (2) The bank could not provide check images; therefore, we could not determine who signed these checks. However, the former Mayor/City Administrator indicated in a recorded interview that he typically signed city checks.
- (3) This payment also appears on Appendix J.
- (4) Check issued out of order.
- (5) Several checks were issued for the same invoice number. We applied the invoice amount to the first check issued for the invoice number listed.
- (6) Portions or all of the check memo line of the canceled check, notated by a ~ symbol, were not legible.
- (7) The invoice number noted in the memo line of the check (161208) did not match the invoice number (invoice number 170101) that was paid with this check.
- (8) The invoice number noted in the memo line of the check (170108) did not match the invoice number (invoice number 170106) that was paid with this check.
- (9) Invoice indicated the total was \$440; however, individual amounts listed on invoice totaled to only \$380. Therefore, the amount of the invoice was shown as \$380.
- (10) The invoice number noted in the memo line of the check (170808) did not match the invoice number (invoice number 170809) that was paid with this check. Additionally, there is a note on invoice 170809 stating it was paid with check number 1328 and 1330.
- (11) The invoice number noted in the memo line of the check (170708) did not match the invoice number (invoice number 170806) that was paid with this check. Check numbers 3506 and 3509 agree to the amount and purpose of invoice 170806 and check number 3514 appears to be a duplicate payment of check number 3509.
- (12) Invoice indicated the total was \$2,110; however, individual amounts listed on invoice totaled to only \$2,070. Therefore, the amount of the invoice was shown as \$2,070.
- (13) The invoice number noted in the memo line of the check (171004) did not match the invoice number (171005) that was paid with this check.
- (14) The invoice number noted in the memo line of the check (171001) did not match the invoice number (171010) that was paid with this check.
- (15) The invoice indicated half of the total amount of the invoice was paid by the city and another party shared (paid) half of the costs listed on the invoice. Therefore, we showed half of the tech hours listed on the invoice.
- (16) The invoice number noted in the memo line of the check (180106) did not match the invoice number (180105) that was paid with this check.
- (17) The invoice number noted in the memo line of the check (180606) did not match the invoice number (180605) that was paid with this check.
- (18) Check number 1378 did not list a check date, but cleared the bank on August 28, 2018. Therefore, we showed the check date as August 28, 2018.
- (19) Invoice indicated the total was \$985; however, individual amounts listed on the invoice totaled to only \$885. Therefore, the amount of the invoice was shown as \$885.
- (20) An X was placed over the individual amounts listed on this invoice; however, the total of the individual amounts (\$1,125) was not altered on the invoice. Four checks totaling \$3,115 were issued notating the payment was for this invoice number, which exceeded the amount notated on the invoice by \$1,990. Therefore, the tech fees listed on the invoice were included.
- (21) A payment was not located for invoice number 181212 dated December 31, 2018; therefore, we showed the invoice date as the check date.
- (22) Check number 3736 is shown twice. The former Mayor/City Administrator ordered 2 sets of checks with the same sequence causing check numbers to be reused.
- (23) The date of service of 9-31 notated in the check memo line is an error and should be 9-30.
- (24) Check number 3981 was dated March 22, 2016; however, the check cleared the bank in March 2021. Due to the numerical sequence of checks issued and the date the check cleared the bank, we showed the check date as March 22, 2021.

Legend:

Paving - Bank A is the city's paving bank account held at Midwest Bank.  
General - Bank A is the city's general bank account held at Midwest Bank.  
General - Bank B is the city's general bank account held at Lawson Bank.



## Appendix J

City of Excelsior Estates

Additional Detail for Duplicate Payments to Video Sewer Inspections, Inc. Shown in Appendix I  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Duplicate Payment (1)
01/06/2014	(2) 1143	inv 140103 (plow all str 4"+)	Paving - Bank A	(3)	100.00		
01/10/2014	(2) 1145	inv 140103 (plow all str 4"+)	Paving - Bank A	(3)	80.00		80.00
06/12/2014	(2) 1165	inv 140604(culvert cleanout after storm)	Paving - Bank A	(3)	270.00		
06/17/2014	(2) 1167	inv 140604(culvert cleanout after storm)	Paving - Bank A	(3)	270.00		270.00
05/15/2015	(2) 3022	inv. 150403 #1 (chl tank b/f inc comp)	General - Bank A	(3)	340.00		
05/15/2015	(2) 3023	inv. 150403 #2 (chl tank b/f inc comp)	General - Bank A	(3)	330.00		330.00
06/03/2015	(2) 3035	inv. 150501#1 (west side backfill-grvl)	General - Bank A	(3)	310.00		
06/03/2015	(2) 3036	inv. 150501#2 (west side backfill-grvl)	General - Bank A	(3)	230.00		230.00
06/03/2015	(2) 3037	inv. 150507#1 (culvert-cliff & elm)	General - Bank A	(3)	205.00		
06/03/2015	(2) 3038	inv. 150507#2 (culvert-cliff & elm)	General - Bank A	(3)	205.00		205.00
12/21/2015	3147	INV. 151007 (MH INSP.)	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	270.00		
12/21/2015	3150	INV. 151105 (MH INSP.)	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	205.00		205.00
08/16/2016	1281	#160509 (ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	350.00		350.00
08/16/2016	1282	#160606 (ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	370.00		
09/08/2017	3509	#170708#2 (EXTRA HEAVYMOW & TRIM)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	305.00		
09/08/2017	3514	#170806#2(HVYMOW STP TCHOCH)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	305.00		305.00
11/15/2017	1351	#171008 (SEAL ASPHALT CRACKS) "HOT"	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	645.00		645.00
11/29/2017	1345	#171008(ASPH.CRACK REPAIR-HOT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	645.00	645.00	
02/28/2018	1363	180206 (STP O&M)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00	435.00	
02/28/2018	3612	180208( STP O&M )	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	675.00		675.00
08/15/2018	1377	#180804 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	420.00		420.00
09/30/2018	3749	# 180804 (ROAD MAINT)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	420.00	420.00	
11/27/2018	1399	#181106 (ANN. MAINT SNOW PLOW-SANDSPR)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	715.00		715.00
11/30/2018	3788	TRF PAVING #181106 (SNO PLOW MAINT.)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	715.00	715.00	
08/07/2019	3932	#190710 (STP O&M 7/22)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00		
08/07/2019	3933	#190707 (STP O&M 7/22)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	435.00		435.00
08/07/2019	1431	#190708 (ROAD MAINT 7/31)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	335.00		
08/07/2019	1432	#190804 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		315.00
08/15/2019	3939	#190805(STP O&M) 815	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	455.00		455.00
09/05/2019	3950	#190805 (STP O&M) 815	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	480.00		
09/02/2019	3947	#190808(ROAD MAINT "TRF" )	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	145.00		145.00
09/03/2019	3949	#190808 (ROAD MAINT)	General - Bank A	Gary Fesenmeyer Sr.	150.00		
09/16/2019	1436	#190906#1 (ROAD MAINT)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	175.00		
09/17/2019	1437	#190906 #2 (ROAD MAINT.)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	160.00		160.00
09/16/2019	3685	#190907#1(STP O&M) 915	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	215.00		215.00
09/17/2019	3687	#190907#2 (STP O&M) 9-15	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	220.00		
09/23/2019	3688	#190901#1 (STP O&M) 9-22	General - Bank A	Gary Fesenmeyer Sr.	205.00		205.00
09/25/2019	3691	#190909#2 (STP O&M) 9 22	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	210.00		

## Appendix J

City of Excelsior Estates

Additional Detail for Duplicate Payments to Video Sewer Inspections, Inc. Shown in Appendix I  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Duplicate Payment (1)
09/30/2019	3692	#190910 #1 (STP O&M) 9-30	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00
10/01/2019	3701	#190910#2	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		
10/07/2019	1439	#191004#1 (ROAD MAINT) 10-7	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	110.00		110.00
10/21/2019	3719	TRF #191004 #2 (ROAD MAINT 10-7	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		
10/07/2019	3707	#191002#1 (STP O&M) 10-7	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00		150.00
10/08/2019	3708	191002#2 (STPO&M ) 10-7	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00		150.00
10/09/2019	3709	#191003#3(STPO&M) (10-7)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	155.00		
10/21/2019	3717	TRF #19005-(ROAD MAINT) 10-15	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	465.00		
11/08/2019	1440	#191005 ( ROAD MAINT) 1015	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	465.00		465.00
11/08/2019	3654	#191007 (STP M&O) 1022	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	505.00		
11/22/2019	1003	#191007 (STP O&M) 10-22	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	505.00		505.00
11/08/2019	3655	#191008 (STP O&M) 1031	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		
11/22/2019	1004	#191008 ( STP O&M) 10-31	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00
11/25/2019	1005	#191008#2(STP O&M) 10-319	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	245.00		245.00
01/16/2020	1012	#191008#1 (STP O&M) REPCK#1004 10-31	(4) General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	250.00		250.00
01/16/2020	1013	#191008#2 (STP O&M) REP-CK #1005 10-31	(4) General - Bank B	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00
12/16/2019	1008	#191109#1 (STP O&M) 1130	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	250.00		
12/22/2019	3670	#191109#2(STP O&M) 1130	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	205.00		205.00
12/16/2019	3666	#191107#1 (STP O&M) 1122	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00
12/16/2019	3667	#191107#2	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		
02/10/2020	1602	#200204	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	215.00		215.00
02/15/2020	1605	#200204 (ROAD MAINT) 207	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	215.00		215.00
05/15/2020	3781	#200505#1(STP O&M) 515	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00		
05/18/2020	3784	#200505(STP O&M) 515	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	205.00		205.00
05/22/2020	1027	#200507#1 (O&M@STP ) 522	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	235.00		235.00
05/26/2020	3790	#200507#2 (STP O&M) 522	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00		
06/01/2020	3792	#200509#1(STPO&M) 531	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00		
06/05/2020	3794	#200509#2(STOP&M) 531	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00
06/15/2020	1628	#200508#1(ROAD MAINT) 0515	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	210.00		
06/18/2020	1630	#200508#2(ROAD MAINT) 515	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	185.00		185.00
06/17/2020	1629	#200510#1(ROAD MAINT) 0531	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	185.00		185.00
06/19/2020	1631	#200510#2 (ROAD MAINT) 531	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	190.00		
06/29/2020	3804	#200606#1(STP O&M) 0615	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00		250.00
07/06/2020	3809	#200606#1(STP O&M) 0615	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00
07/06/2020	3811	#200606 #2 (STP O&M) 0615	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	315.00		
08/01/2020	3828	#200705#1(STP O&M) 0715	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	260.00		
08/01/2020	3829	#200705#2(STP O&M715)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	255.00		255.00
08/03/2020	3826	#200725#1(STPO& M) 7/15	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00		230.00
08/06/2020	3832	#200207#1(STPO&M) 722	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	225.00		225.00
08/08/2020	3834	#200707#2 (STPO&M) 722	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	230.00		

## Appendix J

City of Excelsior Estates

Additional Detail for Duplicate Payments to Video Sewer Inspections, Inc. Shown in Appendix I  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Duplicate Payment (1)
08/06/2020	3833	#200709#1 (STP O&M) 731)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		
08/10/2020	3835	#200709#2(STPO&M) 731	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00
08/10/2020	1455	#200708#1 (ROAD MAINT) 731	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		
08/12/2020	1456	#200708#2 (ROAD MAINT) 731	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00
08/25/2020	1457	#200708(ROAD MAINT) #3 (~)7-31 (5)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	165.00		165.00
08/21/2020	3839	#200802#1(STP O&M) 807	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00		
08/24/2020	3841	#200802 #2(STP O&M 0807)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	240.00		240.00
08/28/2020	1458	#200803#1 (ROAD MAINT) 822	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	100.00		100.00
08/31/2020	1459	#200803#2(ROAD MAINT 822)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	100.00		100.00
09/03/2020	1460	#200803 #2 (ROAD MAINT) BAL 0 822	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	355.00		
09/10/2020	1464	#200807#2(STP O&M) 0831	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	400.00		
09/12/2020	3852	#200807 #3 (STP O&M) 831	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	320.00		320.00
09/18/2020	3854	#200908#1 (STP.O&M) 0915	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	305.00		
09/24/2020	3855	#200908 #2 (STP O&M) 0915	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00		300.00
09/26/2020	3856	#200908 #3(STP O& M 0915)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00		300.00
10/05/2020	3860	#200908(STP O&M) 915	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	305.00		305.00
10/09/2020	3862	#200907 #1 (STPO&M) 9-31 (6)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	240.00		
10/14/2020	3865	#200909#3(STPO&M 0930 )	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00
10/31/2020	3870	#200909 #3 (STP O&M) 930	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	200.00		200.00
01/05/2021	3914	#200909#4(STP O&M ) 930	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	200.00		200.00
10/10/2020	3863	#201003 #1 (STP O&M 10-7)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		
10/19/2020	3867	#201003 #2 (STP O&M 10/07)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00
10/14/2020	1468	#200808#1(ROAD MAINT 831)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	225.00		225.00
10/16/2020	1469	#200808#2(ROAD MAINT 8/31)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	270.00		
11/13/2020	3883	#201007 #4 (STPO&M) + BLWR 10-31	General - Bank A	Gary Fesenmeyer Sr.	250.00		
11/14/2020	3884	#201007#5(STP O& M 1031)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	100.00		100.00
11/21/2020	3888	#201007#6(STP O&M+ BLWR 10-31)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	230.00		230.00
11/28/2020	3889	#201007#6(STPO&M +BLWR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00		150.00
12/01/2020	3890	#2001007 #7(STPO 1031 &M+ BLWR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	200.00		200.00
12/03/2020	3893	#2001007#8(STPO& 10/31 - M+BLWR)	General - Bank A	Gary Fesenmeyer Sr.	230.00		230.00
12/04/2020	3899	#201105#1 (STPO&M 1115)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	445.00		445.00
12/07/2020	3900	#201105#2(STP O&M) 1115)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	520.00		
12/07/2020	3901	#201105#2 (STPO& M 1115)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	320.00		320.00
12/22/2020	3909	#201203 #1(STPO &M 1207)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	245.00		245.00
12/26/2020	3913	#201205#2 (STOP &M 1207)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	250.00		
01/06/2021	3915	#201205#1 (STPO&M 1222)	General - Bank A	Gary Fesenmeyer Sr.	250.00		250.00
01/12/2021	3923	#201205#2(STPO&M 1222)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	695.00		
02/03/2021	3942	#210107 (STPO&M) 0122	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	540.00		
02/05/2021	3944	#210109(STP O&M) 0131- 0122	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	495.00		495.00

Appendix J

City of Excelsior Estates

Additional Detail for Duplicate Payments to Video Sewer Inspections, Inc. Shown in Appendix I

January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line or in Accounting System, if Provided	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Duplicate Payment (1)
04/07/2021	3989	#210405 (STPO&M) 0407	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	495.00		
04/12/2021	3990	#210402-REV#3(STP O&M 0407	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	235.00		235.00
Total					\$ 34,795.00	2,215.00	18,290.00

- (1) If the amounts of the applicable duplicate payments were not the same, to be conservative, we showed the smaller of the payment amounts as the duplicate payment unless the smaller amount was supported by an invoice and the larger was not.
- (2) The bank could not provide check images; however, the details of the checks were obtained from the electronic accounting system.
- (3) The bank could not provide check images; therefore, we could not determine who signed these checks. However, the former Mayor/City Administrator indicated in a recorded interview that he typically signed city checks.
- (4) The original check numbers 1004 and 1005 cleared the bank March 3, 2020, after these 2 replacement checks were issued.
- (5) The portion of the check memo line notated by a ~ symbol was not legible. Thus, the wording is not known.
- (6) The date of service of 9-31 notated in the check memo line is likely an error and should be 9-30.

Note: Lines were added to group the related duplicate payments.

Legend:

Paving - Bank A is the city's paving bank account held at Midwest Bank.

General - Bank A is the city's general bank account held at Midwest Bank.

General - Bank B is the city's general bank account held at Lawson Bank.

Appendix K  
City of Excelsior Estates  
Reimbursements to Business Owned by Former Mayor/City Administrator - CAD Midwest, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Line, if Provided	Memo	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Over Payment (1)	Amount of Unsupported Payment
02/12/19	1408	PLOW TRUCK RITE-WAY (REPAIR RF BRAKE LN)		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	\$ 129.23			129.23
05/18/19	3895	PRINTER INK+ WALMART		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	64.95	64.95		0.00
05/18/19	3896	AUTOZONE CONSUMABLES		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	47.07	47.07		0.00
05/18/19	3897	MAINT. TOOLS ACE HW		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	45.72			45.72
07/01/19	3916	POSTAGE		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	33.00	33.00		0.00
09/19/19	3689	MOWING & WE (TRF ROADSIDE) (REF.AK&USPS)		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	189.35			189.35
09/30/19	3694	STP - (BELTS, FILTERS MISC MAINT)		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	84.78	61.25		23.53
09/30/19	3695	OLD TICKET (SNO-PLOW FUEL)		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	25.79	25.79		0.00
09/30/19	3696	AUTOZONE (STP MISC SUPPLIES)		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	16.86	16.86		0.00
09/30/19	3697	POSTAGE 9/04 (BILLINGS)		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	33.00	33.00		0.00
09/30/19	3698	PRINTER INK& OFFICE SUPPLIES		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	89.75	69.75 (2)	20.00	0.00
10/01/19	3700	TRF REF. MAIN CREEK EAST SIDE OF JOY (REPAIR @		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	21.34	16.34 (3)	5.00	0.00
10/01/19	3704	RETURN \$50000 GF CASH FLOW ADV# 1363 REF 9/18		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	500.00			500.00
11/24/19	3659	(4) RAY CO. RECORDER FILING FEE-ORD #10-31-19		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	27.00	27.00		0.00
12/27/19	1447	CAPITAL SAND CO (ICE CONTROL SAND)		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	463.27			463.27
Total 2019						1,771.11	395.01	25.00	1,351.10
01/18/20	1451	ACE HDWRE ICE CONTROL SAND FREEZE PREVENT. HARDWARE		Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	89.28	89.28		0.00
02/07/20	3735	MANDY BILLING CLK FEE (REPAY ADV ON AUTO INS Pd FOR HER ~ CARD	(5)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	125.00			125.00
02/10/20	1016	MISC STP MATL (3MO)		General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	370.89			370.89
02/10/20	1603	PROPANE-FREEZE PROTECTION FOR ICE CONTROL SAND		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	108.10	108.10		0.00
02/10/20	3738	PRINTER INK		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	79.82	79.82		0.00
02/10/20	3739	TEMP SNOW REM HDWRE		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	46.46	46.42		0.04
02/10/20	3740	MISC CONSUMABLES		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	158.27	156.27 (6)	2.00	0.00
02/10/20	3741	SHOP PROPANE		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	68.64	68.47		0.17
02/10/20	3742	CHAINSAW SUPPLIES		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	35.07	35.43		(0.36)
02/10/20	3743	POSTAGE		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	44.00	44.00		0.00
02/12/20	1017	OFFICE SUPPLIES		General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	45.17			45.17
02/12/20	1018	POSTAGE		General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	55.85			55.85
02/12/20	1019	OFFICE Sup.		General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	51.51			51.51
02/20/20	3747	WALMART PRINTER INK+ (OFF.SUPPLY)		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	81.00	79.21		1.79
02/20/20	3748	TRF ALT SNOW REM. HDWRE/SUPPLIES		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	29.50	29.50		0.00
03/01/20	1607	WESTLAKE (SHOP PROPANE ) REF: ICE CONTROL SAND		Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	72.07	72.07		0.00
03/10/20	3753	CONSUMABLES POWER CORDS +..		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	88.17	88.66		(0.49)
03/16/20	3756	WALMART OFFICE SUPPLY		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	39.36	39.36		0.00
03/17/20	3757	WALMART-OFFICE SUPPLY		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	47.46	47.46		0.00
04/04/20	3762	OFFICE SUPPLY 56 <sup>74</sup> POSTAGE 22 <sup>00</sup>		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	78.74	97.34		(18.60)
04/06/20	3763	MANDY R. ADV ON CAR INS. REF BILLING CLERK FEE		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	125.00			125.00
04/09/20	1611	REPAY DEPOSIT ON 4WD PICK-UP FOR SNOW PLOW		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00			250.00
04/17/20	1617	O'REILLY 99 GMC SNOW PLOW PICK-UP REAR BRAKES		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	33.77			33.77

Appendix K  
City of Excelsior Estates  
Reimbursements to Business Owned by Former Mayor/City Administrator - CAD Midwest, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Line, if Provided	Memo	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Over Payment (1)	Amount of Unsupported Payment
04/18/20	1618	12FT TREE PRUNER		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	43.58	43.58		0.00
04/21/20	1619	GMC SNOW PLOW P/U - INNER TIE-ROD ENDS		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	65.98	0.00	(7)	65.98
05/07/20	3779	ADV MANDY R. BILLING CLK FEE (REF AUTO INS)		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	125.00			125.00
05/20/20	1621	2/12/20 PROPANE-REF ICE CONTROL SAND		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	72.07	72.07		0.00
05/24/20	3786	MAY OFFICE SUPPLIES PER REC.		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	89.33	102.34		(13.01)
05/24/20	3787	FEB 2020 OFFICE SUPPLY SEE NEXT PAGE		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	35.22	35.22		0.00
05/25/20	3788	MAR 2020 OFF. SUPPLY (SEE PRIOR PG)		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	52.67	52.67		0.00
05/25/20	1622	PROPANE-ICE CONTR SAND - OLD TICKET 12/17/19 PLUS TIE-DOWNS		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	40.00	39.65		0.35
05/25/20	1623	PROPANE-ICE CONTROL SAND-OLD TICKET 2/25		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	66.99	66.99		0.00
05/25/20	3789	STP BLWR + MISC.REPAIR PARTS		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	35.95	35.95		0.00
05/26/20	1624	MOWING-FUEL (OLD TICKET)		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	14.82	14.02		0.80
05/26/20	1625	(NEW) SNO-PLOW P/U MAINT ITEMS (MAN.+OIL TREAT)		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	42.48			42.48
06/01/20	3793	REPAY ADV REF MANDY R BILLING CLK FEE		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	125.00			125.00
07/06/20	3810	STP (FILTERS & BELTS) CONSUMABLES		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	60.98	60.98		0.00
07/27/20	3821	EPS ORD #D8002546844 EPSON AMERICA ORD #U518622395( INK CART)		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	83.19			83.19
07/27/20	3822	WALMART INK & PAPER		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	51.00	50.00		1.00
07/30/20	3824	POSTAGE \$15 <sup>55</sup> CONSUMABLES \$26 <sup>31</sup>		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	41.56	42.56		(1.00)
10/10/20	1467	SO. JOY DRAINAGE SHIP CHARGE FOR TOOL		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	36.25	0.00	(8)	36.25
10/20/20	3868	OFFICE SUPPLY PER ATTACHED		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	217.82	176.53		41.29
11/10/20	1471	SUB-EXP		Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00			300.00
11/15/20	3885	WALMART: INK-PAPER-MISC OFFICE SUPPLY		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	59.26	59.26		0.00
11/15/20	3886	WALMART 10/31/20 INK&PAPER OFFICE SUPPLY		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	26.09	26.09		0.00
12/02/20	3892	POSTAGE-DEC LWR BILLS		General - Bank A	Gary Fesenmeyer Sr.	33.00	33.00		0.00
Total 2020						3,841.37	1,992.30	67.98	1,781.09
01/06/21	3916	FOR MANDY RIVERA SWR BILLING CLK FEE		General - Bank A	Gary Fesenmeyer Sr.	125.00			125.00
01/07/21	3917	POSTAGE JAN. 1 BILLING		General - Bank A	Gary Fesenmeyer Sr.	44.00	44.00		0.00
01/12/21	3922	REF SNOW PLOW INST HRD JUNE OF 2021		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	288.00	288.00		0.00
01/13/21	3925	ORSCHLN & ACE HDWR STP CLARIFIER HEATERS		General - Bank A	Gary Fesenmeyer Sr.	93.60	93.60		0.00
01/16/21	3929	#210101 (CHK MH)		General - Bank A	Gary Fesenmeyer Sr.	230.00			230.00
02/03/21	3941	FOR L33 MAIN JETTER REP MATL + FREEZE PROTECT		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	263.26	234.43		28.83
02/05/21	3943	USPOST OFFICE POSTAGE FEB1 SEWER BILLING		General - Bank A	Gary Fesenmeyer Sr.	44.00	44.00		0.00
02/05/21	3945	L33 MAIN REPAIR HI-DEF SWR VIDEO		General - Bank A	Gary Fesenmeyer Sr.	325.00	325.00		0.00
02/05/21	3946	REF MANDY R.-CITY CLERK INC. SWR BILLING		General - Bank A	Gary Fesenmeyer Sr.	200.00			200.00
02/07/21	3947	ACE HDWRE FREEZE PROTECT PROP AUG		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	50.86	50.86		0.00
02/09/21	3949	CITY PO BOX 518-RENT REF CAD CHK#8387 12-19-20		General - Bank A	Gary Fesenmeyer Sr.	60.00			60.00
02/12/21	3951	CONSUMABLES-AUTOZONE(DSL OIL + HYDOIL)		General - Bank A	Gary Fesenmeyer Sr.	110.94	108.94	(6)	2.00
02/15/21	3954	PORTERS-PROPANE (FREEZE PROTECT)		General - Bank A	Gary Fesenmeyer Sr.	55.29	55.29		0.00
02/22/21	1480	99 GMC RELAY FOR SNOW PLOW		Paving - Bank A	Gary Fesenmeyer Sr.	25.26			25.26
03/04/21	3965	PYMT-GF #0063 3-1 CF ADV TO CITY		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00			250.00
03/10/21	3974	SNO-PLOW INS BAL (99 GMC 4X4 FD)		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	585.60	575.60		10.00

Appendix K  
City of Excelsior Estates  
Reimbursements to Business Owned by Former Mayor/City Administrator - CAD Midwest, Inc.  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Line, if Provided	Memo	Bank Account	Check Signers	Check Amount	Amount Shown on Invoice, if Applicable	Amount of Over Payment (1)	Amount of Unsupported Payment
03/16/21	3980	PRINTER INK		General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	52.14	52.14		0.00
04/12/21	3993	WALMART-PRINTER INK		General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	64.00	63.17		0.83
Total 2021						2,866.95	1,935.03	2.00	929.92
Total Payments						\$ 8,479.43	4,322.34	94.98	4,062.11

- (1) Insignificant overpayments (less than \$2) are not included.
- (2) The invoices contained \$20 cash back, and as a result, the \$20 should not have been reimbursed.
- (3) Invoice totaled \$21.34 with a \$5 coupon applied and only \$16.34 was paid; therefore, only \$16.34 should have been reimbursed.
- (4) This check was issued out of numerical sequence.
- (5) The portion of the check memo line, indicated by ~ was not legible; therefore, the wording is not known.
- (6) The invoice showed a donation that should not have been reimbursed.
- (7) The invoice showed all items purchased were returned; therefore, the \$65.98 should not have been reimbursed.
- (8) The invoice showed this was a purchase of a \$36.25 money order and there was no documentation showing the money order was used to pay shipping charges for a tool; therefore, amount of invoice was shown as \$0.00.

Legend:

Paving - Bank A is the city's paving bank account held at Midwest Bank.

General - Bank A is the city's general bank account held at Midwest Bank.

General - Bank B is the city's general bank account held at Lawson Bank.

Appendix L  
City of Excelsior Estates  
Payments and Reimbursements to the Former Mayor/City Administrator  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers	Amount	Amount Shown on Invoice, if Applicable	Amount of Over (Under) Payment, if Applicable (1)	Amount of Unsupported Payment
01/04/2014	2691	(2) stock tk heater-STP frozen	General - Bank A	(3)	\$ 24.76			24.76
01/14/2014	2698	(2) hdwr-mh cleaning tool/pstg	General - Bank A	(3)	55.90			55.90
02/20/2014	2717	(2) printer Ink	General - Bank A	(3)	49.97			49.97
04/01/2014	2737	(2) mileage+postage	General - Bank A	(3)	57.40			57.40
04/12/2014	2742	(2) Chlor matl-straw & seed	General - Bank A	(3)	45.91			45.91
04/15/2014	2751	(2) Chlor matl-ins adhesive	General - Bank A	(3)	58.00			58.00
04/23/2014	2754	(2) Chlor - pipe mat'l	General - Bank A	(3)	37.43			37.43
05/09/2014	2768	(2) sewer auger rental L55)	General - Bank A	(3)	156.99			156.99
05/21/2014	2776	(2) mileage - pipe mat'l)	General - Bank A	(3)	64.00			64.00
07/07/2014	506	(2) printer ink	General - Bank A	(3)	48.94			48.94
07/12/2014	2805	(2) printer ink & paper	General - Bank A	(3)	98.91			98.91
07/23/2014	2810	(2) lr filing fee;mileage	General - Bank A	(3)	44.00			44.00
08/26/2014	2832	(2) STP maint-rep sump pump	General - Bank A	(3)	103.42			103.42
08/29/2014	2833	(2) chlor tank form material	General - Bank A	(3)	214.13			214.13
09/07/2014	2842	(2) STP-sump pump hose	General - Bank A	(3)	130.01			130.01
09/07/2014	2844	(2) chlor tank-new sump pump	General - Bank A	(3)	120.42			120.42
09/07/2014	2845	(2) walmart-new printer-Rita	General - Bank A	(3)	86.65			86.65
09/09/2014	2848	(2) chlor-tank fdn concrete	General - Bank A	(3)	402.25			402.25
09/10/2014	2849	(2) chlor-conc tool rental& miles	General - Bank A	(3)	112.09			112.09
09/10/2014	2850	(2) chlor-rebar + misc hdwre	General - Bank A	(3)	55.29			55.29
09/24/2014	2859	(2) tank shim mat'l inc miles	General - Bank A	(3)	50.05			50.05
09/25/2014	2860	(2) tank grout mat'l inc miles	General - Bank A	(3)	265.20			265.20
10/04/2014	2867	(2) stop sign mat'l + misc	General - Bank A	(3)	80.55			80.55
10/07/2014	2872	(2) clarify ret bypass	General - Bank A	(3)	51.28			51.28
10/13/2014	2877	(2) cont tk fdr supt mat'l	General - Bank A	(3)	40.17			40.17
10/13/2014	2878	(2) cont tk baffle mat'l + miles	General - Bank A	(3)	91.70			91.70
10/13/2014	2879	(2) plu lia ins	General - Bank A	(3)	276.00			276.00
10/20/2014	1182	(2) asphalt crack seal material	Paving - Bank A	(3)	82.58			82.58
11/01/2014	2890	(2) printer ink and meeting tapes	General - Bank A	(3)	56.46			56.46
11/28/2014	2912	(2) printer ink and paper	General - Bank A	(3)	62.90			62.90
11/29/2014	2914	(2) chlor hdwre	General - Bank A	(3)	76.85			76.85
12/02/2014	2919	(2) usps, office,sup,chlor hdwre	General - Bank A	(3)	79.42			79.42
12/09/2014	2923	(2) tk upper str mat'l-Morrow	General - Bank A	(3)	143.51			143.51
12/15/2014	2926	(2) tk upper str sealant	General - Bank A	(3)	89.67			89.67
12/27/2014	2932	(2) postage;off sup;chlor hdw	General - Bank A	(3)	34.27			34.27
12/27/2014	2933	(2) chlor upper str hdw	General - Bank A	(3)	22.97			22.97
Total 2014					3,470.05	0.00	0.00	3,470.05
01/03/2015	2936	(2) sno pl parts; asph slr	General - Bank A	(3)	81.30			81.30
01/08/2015	2940	(2) chlor tk baffle hdw	General - Bank A	(3)	27.28			27.28
01/13/2015	2945	(2) 2 used tires for sno pl	General - Bank A	(3)	138.55			138.55
01/16/2015	2949	(2) printer ink	General - Bank A	(3)	84.00			84.00
02/01/2015	2958	(2) postage	General - Bank A	(3)	29.40			29.40
02/05/2015	2965	(2) baffle hdwr	General - Bank A	(3)	16.00			16.00
02/16/2015	1197	(2) gas for sno-plow	Paving - Bank A	(3)	45.03			45.03
02/26/2015	1198	(2) maint parts for plo/sprdr	Paving - Bank A	(3)	34.59			34.59
02/26/2015	2973	(2) chlor tk hdwre	General - Bank A	(3)	49.80			49.80
03/02/2015	1199	(2) sand sprdr heaters	Paving - Bank A	(3)	52.14			52.14
03/02/2015	2976	(2) postage	General - Bank A	(3)	39.20			39.20



Appendix L  
City of Excelsior Estates  
Payments and Reimbursements to the Former Mayor/City Administrator  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers	Amount	Amount Shown on Invoice, if Applicable	Amount of Over (Under) Payment, if Applicable (1)	Amount of Unsupported Payment
03/05/2015	2982	(2) web site	General - Bank A	(3)	219.47			219.47
03/09/2015	2984	(2) tab for pipe & fittings	General - Bank A	(3)	94.08			94.08
03/10/2015	2985	(2) seal pl blts and nuts-stnls stl	General - Bank A	(3)	19.18			19.18
03/28/2015	2993	(2) printer ink & postage	General - Bank A	(3)	68.62			68.62
03/28/2015	2994	(2) tank pipe matl	General - Bank A	(3)	47.19			47.19
04/09/2015	2998	(2) stp & chlor hdwr	General - Bank A	(3)	89.92			89.92
04/09/2015	2999	(2) office supply	General - Bank A	(3)	22.24			22.24
04/09/2015	3000	(2) postage	General - Bank A	(3)	29.40			29.40
04/20/2015	3008	(2) chlor upper struct supplies	General - Bank A	(3)	84.10			84.10
05/15/2015	3018	(2) office supply	General - Bank A	(3)	55.32			55.32
05/31/2015	3030	(2) office supply-meeting tapes	General - Bank A	(3)	9.23			9.23
05/31/2015	3031	(2) upper struct hdwre	General - Bank A	(3)	106.18			106.18
05/31/2015	3032	(2) chlor tk fastners	General - Bank A	(3)	47.58			47.58
06/02/2015	3033	(2) upper struct frame	General - Bank A	(3)	45.82			45.82
06/02/2015	3034	(2) lower strut	General - Bank A	(3)	90.32			90.32
06/10/2015	3043	(2) chlor tk fastners	General - Bank A	(3)	47.81			47.81
06/10/2015	3044	(2) chlor tk fastners	General - Bank A	(3)	33.09			33.09
06/15/2015	3047	(2) printer ink	General - Bank A	(3)	54.00			54.00
06/25/2015	3050	(2) stp-blower air filters	General - Bank A	(3)	23.75			23.75
06/29/2015	3053	(2) chlor weed killer	General - Bank A	(3)	15.20			15.20
06/29/2015	3054	(2) stp wash down pump	General - Bank A	(3)	102.71			102.71
07/03/2015	3056	(2) new city ph recorder	General - Bank A	(3)	47.50			47.50
07/03/2015	3057	(2) mileage fema mtg+ chlor tool	General - Bank A	(3)	39.55			39.55
07/03/2015	3058	(2) postage	General - Bank A	(3)	39.20			39.20
07/30/2015	3068	(2) chlor weed killer	General - Bank A	(3)	32.68			32.68
08/03/2015	3074	(2) postage	General - Bank A	(3)	29.40			29.40
08/10/2015	3078	(2) STP airlift rep diagnosis	General - Bank A	(3)	82.50			82.50
08/10/2015	3079	(2) office supplies	General - Bank A	(3)	14.46			14.46
09/08/2015	3092	(2) stamps + STP maint parts	General - Bank A	(3)	47.62			47.62
10/03/2015	3103	(2) stamps + STP parts+mileage	General - Bank A	(3)	74.62			74.62
10/08/2015	3107	(2) swr auger rental-L4-15 rep	General - Bank A	(3)	141.27			141.27
10/15/2015	3110	(2) stp airlift ftrs	General - Bank A	(3)	80.16			80.16
10/15/2015	3111	(2) mileage-aug p/u & ret	General - Bank A	(3)	29.00			29.00
10/16/2015	1226	(2) mileage-nkc p/u asph crk slr	Paving - Bank A	(3)	29.00			29.00
10/24/2015	3116	(2) flowers-J Braden service	General - Bank A	(3)	95.79			95.79
10/25/2015	3117	(2) stp airlift hdwre	General - Bank A	(3)	32.74			32.74
10/29/2015	3120	(2) Walmart-ink & paper	General - Bank A	(3)	81.38			81.38
11/04/2015	1231	(2) parts - spreader reinf hopper	Paving - Bank A	(3)	101.77			101.77
11/04/2015	3123	(2) postage	General - Bank A	(3)	39.20			39.20
11/09/2015	3125	(2) L80 & L13 owner search	General - Bank A	(3)	89.85			89.85
11/16/2015	3131	SNOW PLOW HD. LITE. 18.49 PRINTER INK 49.47	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	68.46			68.46
12/05/2015	3136	STP AIR LN \$30.00 STAMPS \$29.40	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	59.04			59.04
12/09/2015	3138	(D) REDOCULV. (FUTURE ASPH)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	173.53			173.53
12/09/2015	3139	ENVELOPES 14.18 + 20.00MILEAGE (40M REF. KC WN)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	34.18			34.18
12/10/2015	3142	MAINT ITEMS-STP	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	96.21			96.21
12/17/2015	3145	TRF PAVING MORROW LBR - DITCH GUARDS-RAY & KENNETH	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	123.76			123.76
12/20/2015	1240	OWENLBR L10 = 3RDCULV.	Paving - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	62.92			62.92

Appendix L  
City of Excelsior Estates  
Payments and Reimbursements to the Former Mayor/City Administrator  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers	Amount	Amount Shown on Invoice, if Applicable	Amount of Over (Under) Payment, if Applicable (1)	Amount of Unsupported Payment
12/23/2015	1242	KENNETH/RAY DRNG	Paving - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	46.60			46.60
12/23/2015	3151	WESTLAKE 23.13 42.34 STPMAINT HDWRE	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	65.47			65.47
Total 2015					3,760.36	0.00	0.00	3,760.36
01/04/2016	3154	USPS =\$39.20 DG STORE - 12.50 OFF SUP	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	51.70			51.70
01/12/2016	1248	KNAPHEIDE- (2) PLOW SKIDS \$106.35 + MILEAGE \$28.00	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	134.35			134.35
01/12/2016	1249	NEW TARP & BUNGEEES (SNOW PLOW+ CHL TANK)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	28.52			28.52
01/22/2016	3164	SAND SPRDR REPAIR-HYD HOSE + TARP FOR SAND	General - Bank A	Gary Fesenmeyer Sr. & Rita Wheeler	152.75			152.75
02/04/2016	3172	POSTAGE=39.20 OFF SUPP=19.26	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	58.46			58.46
02/15/2016	3177	PRINTER INK + PAPER FOR BILLINGCLERK	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	66.80			66.80
03/03/2016	3181	POSTAGE 29.40 OFF LUP=9.16	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	38.56			38.56
03/03/2016	3184	WALMART (PRTR INK )	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	55.90			55.90
04/02/2016	3193	POSTAGE 37.29 STPMAINT 21.28	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	58.57			58.57
04/06/2016	3196	OFFICE SUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	20.71			20.71
04/18/2016	3201	D.GENERAL BATT=8.08 (OFFICE SUP) \$54.33 WALLMART-PRINTER INK	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	62.41			62.41
04/18/2016	3202	CHLOR PROJ: CHEM ST~ HOUR- \$23.41 REP TESTER \$7.60	(9) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	31.01			31.01
04/18/2016	3203	WALMART REF AMMONIA TREAT BUGS	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	108.55			108.55
04/21/2016	3204	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	37.60			37.60
04/24/2016	3205	WESTLAKE (STP PARTS)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	92.00			92.00
05/02/2016	3211	S~ \$35.00 E~ \$12.90 METAL CTL \$42.79 MID- \$14.~ STP CHLOR (CHEM STOR. PARTS+MILES)	(9) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	143.46			143.46
05/13/2016	3214	OFFICESUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	16.48			16.48
06/09/2016	3226	\$32.00 STP WEED SPRAY/CHLOR CHEM STORE \$32.90	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	64.90			64.90
06/27/2016	3231	WESTLAKE HDWRE (CHLOR CHEM STOR)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	46.04			46.04
06/28/2016	3234	CHL WEED EATER SUPPLIES \$13.44 WEED KILL CHL \$23.88 POSTAGE \$9.40	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	46.72			46.72
07/11/2016	3243	MORROW \$19.55 (INSUL.CHL CHEM TK) WESTLAKE \$5.43 (THERMOMETER)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	24.98			24.98
07/30/2016	3251	REP ELEC CORDS (THEFT) + SUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	126.79	126.79		0.00
07/30/2016	3252	WALMART \$11.11 OFFICEDEPOT \$23.74 + (LIBERTY) MILES \$20.00	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	54.85			54.85
08/08/2016	3258	GRLCO- CHL CHEM STORAGE EXHAUSTFAN \$43.08 SUMPPUMP L10\$41.32	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	84.40	41.32		43.08
08/08/2016	3259	O'REILLY \$24.22 OIL& AIR FLT MAINT ~ \$21.59 WESTLAKE	(9) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	45.81			45.81
08/16/2016	3262	WESTLAKE \$15.59 \$183.68 CHLORFENCE HDWRE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	199.27			199.27
08/16/2016	3265	CHLFENCECONC+MISC	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	57.86			57.86
08/20/2016	3268	PORTERS \$ 1990 WOOD WESTLAKE \$15.20(CHL FENCE MAT'L)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	214.20			214.20
08/29/2016	3270	CARTER ~ \$26.27 WESTLAKE \$28.53 \$18.47 HDWRE -CHL FENCE	(9) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	73.27			73.27
09/18/2016	3283	PORTERS-CONC-FENCE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	164.45			164.45
11/14/2016	1292	"CONSUMABLES" (SNO-PLOW C205= \$16.88)(SAN BLADES\$11.39)(TRIMMER LINE = 52.11)	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	80.38			80.38
11/14/2016	3311	POSTAGES\$37.60 PAPER\$96	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	50.56			50.56
11/14/2016	3312	(\$450 CHL HDWRE)(\$377 POSTAGE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	8.27			8.27
11/31/2016 (4)	3319	PUBFEE L80 FORECL.	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	120.00			120.00
12/12/2016	3331	STAMPS=3760 OFFSUP=3582	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	73.42			73.42
12/26/2016	3336	LOCKABLE TOOL STORE BOX/STP	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	75.00			75.00

Appendix L  
City of Excelsior Estates  
Payments and Reimbursements to the Former Mayor/City Administrator  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers	Amount	Amount Shown on Invoice, if Applicable	Amount of Over (Under) Payment, if Applicable (1)	Amount of Unsupported Payment
12/30/2016	3338	INITIAL DEPOSIT- EQUITY ACCT.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	100.00			100.00
12/30/2016	3341	D.GEN OFFICESUP \$1040 WALMART(PRINK) \$5430	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	64.70			64.70
12/30/2016	3342	MORROW LBR \$21.27 ACE HDWRE 5205 CHL GATE MAT'L	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	73.32			73.32
12/30/2016	3343	REP. CLARIFIER SUMP PUMP (ORSCHELN\$119.58) (CERT MAIL ~ \$377)	(9) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	123.35			123.35
12/30/2016	1300	( SNOFLOW MAINT.ITEMS 6190 FUEL 3499)	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	96.88			96.88
Total 2016					3,227.25	168.11	0.00	3,059.14
01/03/2017	3345	WALMART \$45.62 DG\$15.36(OFFICE SUPPLY)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	60.98			60.98
01/04/2017	3349	DOLLAR GEN 5.98 + 5.98 +WALMART OFFICE SUP. (BILLING ENV+B- T	(9) General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	35.38			35.38
01/17/2017	1001	FILING FEES - L80	Equity - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	69.00			69.00
01/28/2017	1305	PROPANE (THAW SAND) 3614+404 TARP/SAND \$30.21 EXP ICECONTR SAND	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	110.39			110.39
01/28/2017	3355	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	18.80			18.80
02/01/2017	3358	WALMART INK & PAPER	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	67.82			67.82
02/02/2017	1308	WESTLAKE HEAT LAMPS/SAND	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	77.66			77.66
03/08/2017	3379	INK& PAPER + MISCOFFICE SUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	118.75	118.75		0.00
04/03/2017	3397	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	39.20	39.20		0.00
04/04/2017	3398	LIEN REC FEES =10800 + POSTAGE 496	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	112.96	112.96		0.00
04/04/2017	3399	RICHMOND MILEAGE (40M @ .50)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	20.00			20.00
04/10/2017	3402	WALMART \$7700 INK & PAPER WESTLAKE-CAM ADAP \$2064	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	97.64	97.64		0.00
04/12/2017	3403	CO107E =\$324 CHL FWC=2300 C/O 112 =760 OFFSUP =539 SNOW P/US934 STPMAINT= 497	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	91.28	81.28	(5) 10.00	0.00
04/15/2017	3406	WESTLAKE - PROPANE - SAND 4260 * - WEED SPRAY TRF + WESTLAKE \$7711 MOW GAS \$2318	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	142.89	143.53		(0.64)
04/15/2017	3409	MORROW LBR ( ~~~ SOUTH KENNETH)	(9) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	59.39	59.39		0.00
04/19/2017	3411	WESTLAKE WEED SPRAY-STP	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	73.25	73.29		(0.04)
04/19/2017	3413	ASHLOCK SIGNS WARN. SIGNS STP	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	180.00	180.00		0.00
05/05/2017	3422	POSTAGE \$3920 OFF. SUR \$1304	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	54.19			54.19
05/07/2017	3423	PRINTER/DNR PHOTOS +	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	90.00			90.00
05/09/2017	3428	NASCO-STPSLUDGEANALYZER (FOR DNR)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	225.00			225.00
05/26/2017	3435	RICHMAND MAY 15,19,26,29 8000 STP WEEDS = 2639 OFFICE SUP = 2796 FILE (3) ORO = \$7500	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	209.35	108.35	(6) 21.00	80.00
06/03/2017	3448	POSTAGE 1911 ENVELOPES 2342	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	42.53			42.53
06/06/2017	3449	WALMART PRINT INK	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	57.59	57.59		0.00
06/22/2017	3456	WALMART 11016 DG=646 PHOTO PAPER+INK+OFFICE S.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	116.62	116.62		0.00
07/03/2017	3468	RESIDENT MEMO COPIES \$2000 POSTAGE \$3920	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	59.20	59.20		0.00
07/05/2017	3470	WEB SITE PRG (5 YRS) "EXESTATES.COM"	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	174.89	174.89		0.00
07/28/2017	1321	DISPOSAL COURTNEY ROAD LANDFILL 6MO + ROAD CLEAN-UP	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	231.55			231.55
08/09/2017	3488	MISC REP PARTS + STP	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	60.50	60.50		0.00
08/09/2017	3489	POSTAGE+	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	40.28	40.28		0.00
08/24/2017	3492	WALMART - PRINTER INK	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	84.72	84.72		0.00
08/28/2017	3497	FILED(2)ORD + 40 MILES	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	72.00	52.00		20.00
09/05/2017	3510	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	39.20	39.20		0.00
09/08/2017	1006	RE-PAY INITIAL DEPOSIT 12-23-16	Equity - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	100.00		(7) 100.00	0.00
10/03/2017	3525	O'REILLY (STP CONSUMABLES)	General - Bank A	Gary Fesenmeyer Sr.	44.54	44.54		0.00

Appendix L  
City of Excelsior Estates  
Payments and Reimbursements to the Former Mayor/City Administrator  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers	Amount	Amount Shown on Invoice, if Applicable	Amount of Over (Under) Payment, if Applicable (1)	Amount of Unsupported Payment
10/03/2017	3527	MILEAGE \$20.00 RICHMOND COURT-- COPIES 750 (3) ORD FILED \$7500	(9) General - Bank A	Gary Fesenmeyer Sr.	102.50	82.50		20.00
10/09/2017	1339	ACE HDWRE PROPANE FOR ROAD CRACK SEALING	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	34.59			34.59
10/09/2017	1340	BATTERY/REPLACE WARANTEE ADV. + HARDWARE	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	34.30			34.30
10/09/2017	1341	NKC = 60M P/U CRACK SEAL MATL @ USCONNELL & ASSOC.	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	30.00			30.00
11/07/2017	3541	PRINTER INK	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	88.45	88.45		0.00
11/07/2017	3542	ENVELOPES, COPYPAPER & MISC.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	46.06	46.06		0.00
11/07/2017	3543	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	76.80	76.80		0.00
11/07/2017	3544	MISC. HARDWARE-STP	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	44.84	44.84		0.00
11/15/2017	1344	CAPITAL S~ ICE CONTROL \$22005 L33 PIPEREPAIR \$15000 SWR	(9) Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	370.05			370.05
11/26/2017	3549	WALMART: PRINTER INK + OFFICESUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	134.46	134.46		0.00
12/31/2017	1347	ROADMAINTEXP.	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	250.00			250.00
Total 2017					4,289.60	2,217.04	131.00	1,941.56
01/08/2018	3579	AMAZON + WESTLAKE HDWRE: MATL REPAIR SAND SPREADER	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	81.06			81.06
01/10/2018	3582	NETWORK SOLUTIONS CITY WEB RENEWAL	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	106.95			106.95
01/15/2018	3584	WESTLAKE HDWRE (SANDSPREADERREP)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	99.32			99.32
01/16/2018	1354	SNO-PLOW SANDSPDRR FUEL	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	46.09			46.09
01/17/2018	3585	REP. MAT'L (L2/ 3+MISC )	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	60.26			60.26
01/31/2018	3589	WG= 15.65 DG= 11.34 WM=125.98 OFFICE SUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.97	149.97		1.00
01/31/2018	3591	CONSUMABLES(BAT+)	General - Bank A	Gary Fesenmeyer Sr.	44.98	44.98		0.00
02/01/2018	3593	FILING FEE ORD 063009-1	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	27.00	27.00		0.00
02/03/2018	3596	SEWER PLANT MISC (KEYS +)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	17.00	17.39		(0.39)
02/03/2018	1359	SANDSPDRR HDWRE & CONSUMABLES	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	75.23	75.00		0.23
02/06/2018	3597	xBCF#2 MANDAY RIVERA	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	40.00			40.00
02/08/2018	1360	SAND SPRDR MAINT	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	39.41	39.41		0.00
02/12/2018	1361	CONSUMABLES HYDOIL + TARP	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	61.01	61.01		0.00
02/12/2018	1362	BRG @REAR of SANDSPREADER	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	16.99	16.99		0.00
02/12/2018	3603	STP BLOWERS AIR FILTERS	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	60.98	60.98		0.00
02/12/2018	3604	SEWERS SYS-CONS JETTER REP.	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	83.76	83.76		0.00
02/12/2018	3629	(8) OPER KEYS	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	4.34	4.34		0.00
02/22/2018	3607	STP BLWR BELTS \$3544 OFF.SUP. \$1700	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	52.94	52.92		0.02
02/23/2018	1373	SNO PLOW FUEL+ FRZ PROTECT	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	117.74			117.74
02/24/2018	3608	STP WL =BLOWER BELTS + \$1741 OFFICE SUPPLY= \$1427+	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	31.68	31.68		0.00
02/24/2018	1374	WL=752 KEYS S~ /HOPPER/HEAT/LAMPS	(9) Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	7.52			7.52
03/01/2018	3616	~ MANDYRIVERA BCF#2	(8) General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	45.00			45.00
03/11/2018	3860	(8) LOT 2 MAIN REF. PARTS	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	36.34	36.34		0.00
03/22/2018	3631	#1 L80 SWR BLOCK REMOVE TREE FOR ACCESS	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00			275.00
03/23/2018	3632	WESTLAKE ACE HDWRE (STP GATE HDWRE)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	119.20	119.20		0.00
03/25/2018	3634	#2 L80SWRREP. (REMOVE TREEFORACCESS)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	275.00			275.00
03/28/2018	3635	CITY CHECKS (300)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	46.30	49.95		(3.65)
03/28/2018	3636	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	40.00	40.00		0.00
04/03/2018	3642	REF MANDY RIVERA-BCF (SEE CAD CHK TO STATE FARM)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	85.00			85.00
04/03/2018 (10)	3643	REF MANDY RIVERA-BCF#2	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	40.00			40.00
04/11/2018	3645	(JASON KINCAID) FILED(8)LIENS @ RECORDERS OFFICE)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	193.00	193.00		0.00

Appendix L  
City of Excelsior Estates  
Payments and Reimbursements to the Former Mayor/City Administrator  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers	Amount	Amount Shown on Invoice, if Applicable	Amount of Over (Under) Payment, if Applicable (1)	Amount of Unsupported Payment
05/01/2018	3655	(8) MANDY RIVERA BCF #2	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	40.00			40.00
05/02/2018	3656	(11) POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	50.00	50.00		0.00
05/14/2018	3667	(8) WESTLAKE/DOLLARGEN (OFFICE SUPPLY)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	28.51	28.51		0.00
05/14/2018	3668	STP (BLWR/F ;WEEDKILL)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	65.76	65.76		0.00
05/22/2018	3672	STP BLOWER WESTLAKE MOUNT MAT'L	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	21.78	21.78		0.00
05/22/2018	3674	O'REILLY(BELT - CONSUMABLE)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	46.64	46.84		(0.20)
05/22/2018	3675	WESTLAKE(BLOWER BELTS-STP)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	25.01	25.01		0.00
07/10/2018	3703	(8) L80 EXP -MISC.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	42.11	42.11		0.00
07/22/2018	3712	PRINTER INK + 1 BOX FOLDERS	General - Bank A	Gary Fesenmeyer Sr.	198.00	198.00		0.00
07/28/2018	3715	CONSUMABLES O'REILLY REPLACE SUCT. HOSE AUTO ZONE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	147.00	147.00		0.00
07/28/2018	3716	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	99.40	66.10		33.30
07/28/2018	3717	CONSUMABLES (OLD REC PROPANE + HYD. OIL )	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	198.85	198.85		0.00
07/28/2018	3718	OFFICE SUPPLIES(DOLLAR GEN'L BATTERIES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	74.32	74.32		0.00
08/29/2018	3733	CLEAN OFFICE & STORAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	153.00			153.00
08/31/2018	3734	SUB EXP	General - Bank A	Gary Fesenmeyer Sr.	225.00			225.00
09/12/2018	3743	FILING FEES ORD.#82809 63018,9-060103, 121109-1, 6152018,6 +COPYOFLEINL24 & MILEAGE TO RICHMOND & BACK	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	179.00	159.00		20.00
10/04/2018	3753	TRF TO PAVING FUEL - SNO PLOW	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	55.27	55.27		0.00
10/24/2018	3764	OFFICESUPPLY/REC.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	193.24	193.27		(0.03)
10/24/2018	3765	STP MAINT.&REPAIR MAT'L.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	185.96	185.96		0.00
10/25/2018	1395	SNO PLOW BAT + CONSUMABLES	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	207.99			207.99
10/25/2018	3767	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	23.95	23.95		0.00
10/25/2018	3768	TCH REPAIR MAT'L.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	345.71	315.71	(12)	30.00
11/17/2018	3785	(8) PRINT INK+OFFICE SUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	93.46	43.56	(13)	49.90
11/27/2018	1398	FINISHLINE - 2 TICK. SNO PLOW FUEL	Paving - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	96.95	96.03		0.92
12/07/2018	3793	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	40.00	40.00		0.00
12/07/2018	3794	OFFICE SUP.(INK-ENVEL)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	66.27	66.27		0.00
12/07/2018	3795	PROPANE-FREEZE PROTECTION +HDWRE - 100# TANK RIGGING	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	130.67	130.67		0.00
12/07/2018	3796	(11) STP BLWR BELT	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	16.34	16.34		0.00
12/26/2018	3815	L22 PIPE FTGS & MISC. MORROW & SONS	General - Bank A	Gary Fesenmeyer Sr.	39.14			39.14
12/26/2018	3816	ACCESS L144 MH - REM TREES & BRUSH	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00			150.00
Total 2018					5,619.40	3,394.23	79.90	2,145.27
01/05/2019	1400	1500 WATT GENERATOR	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	150.00			150.00
03/07/2019	3849	(8) RAY CO. RECORDER LIEN FILING	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	24.00			24.00
03/07/2019	3850	2018/19 SANDFREEZE PROTECT+	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	353.96	526.04		(172.08)
03/07/2019	3851	OFFICE - MISC	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	23.29	27.05		(3.76)
03/11/2019	3856	STP - BLWR BELTS-MISC 3-31	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	48.90	48.90		0.00
03/11/2019	1415	SNOW PLOW FUEL & CONSUMABLES	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	114.25	114.25		0.00
03/11/2019	1416	SNOWPLOW FUEL ,FREEZE PRO, CONS	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	69.05	64.20	(14)	4.85
03/11/2019	1417	MISC.CONSUMABLES	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	172.26	170.57		1.69
03/11/2019	3857	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	101.05	101.05		0.00
03/11/2019	3858	(11) OFFICE SUPPLY - WALMART	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	46.00	49.97		(3.97)
03/11/2019	3859	WESTLAKE-TCH REPAIR	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	84.98	84.98		0.00
04/04/2019	3870	REF. MANDY R. ADV. PYMT.	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	45.00			45.00
04/22/2019	3875	O'REILLY- MOWER BELT (CONSUMABLES)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	40.31	40.31		0.00
05/13/2019	3886	(8) CONSUMABLES (DSL)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	26.79	26.79		0.00

Appendix L  
City of Excelsior Estates  
Payments and Reimbursements to the Former Mayor/City Administrator  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers	Amount	Amount Shown on Invoice, if Applicable	Amount of Over (Under) Payment, if Applicable (1)	Amount of Unsupported Payment
05/13/2019	3887	(OLD TICKET) SNO PLOWPARTS	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	17.35	17.35		0.00
05/13/2019	3888	OFFICE SUPPLIES	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	28.33	28.33		0.00
05/13/2019	3889	CONSUMABLES	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	16.45	14.77		1.68
05/13/2019	3890	WESTLAKE - EXT. CORD	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	19.60	19.60		0.00
05/13/2019	3891	#190503 (MHREPAIR MAT'L.)	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	61.39	61.39		0.00
05/13/2019	3892	OFFICESUP - WALMART	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	79.37	79.37		0.00
05/20/2019	3900	#190503 R-TRIP KEARNEY (PICK UP PIPE & FITTINGS)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	9.50			9.50
07/05/2019	3917	REF. MANDY R.-BILLING CLK FEE (L.P.)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	125.00			125.00
08/08/2019	3936	ACE HARDWARE - TCH REPAIR - OFFICE SUP.	General - Bank A	Gary Fesenmeyer Sr.	83.62	83.62		0.00
08/08/2019	3937	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	44.00			44.00
08/08/2019	3942	(8) POSTAGE 7/12 7/7	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	22.30	22.30		0.00
08/17/2019	3943	BLOWER BELTS & MISC CONSUMABLES	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	114.85	110.59		4.26
08/23/2019	3940	ACE HW (CONSUMABLES TRIMMER)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	31.12	31.12		0.00
08/23/2019	3941	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	44.00	44.00		0.00
08/23/2019	3944	OFFICE SUPPLIES - WALMART	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	58.84	58.84		0.00
08/29/2019	3945	WALMART INK & PAPER	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	93.73	92.98		0.75
09/30/2019	3693	(8) OFFICE SUPPLY	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	30.37	30.37		0.00
10/07/2019	3710	POSTAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	33.00	33.00		0.00
10/10/2019	3711	MILEAGE P/U SEALCORE CRACK FILLER AT McCONNELL&ASSOC.	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	30.00			30.00
10/17/2019	3715	RET CASH FLOW ADV REF GF# 1364	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00			300.00
10/17/2019	3716	TRF CS MAT'L P/U MILEAGE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	30.00			30.00
11/07/2019	1001	OFFICE SUPPLIES PER RECEIPTS	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	197.56			197.56
11/08/2019	1442	ROAD MAINT - CONSUMABLES	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	84.96	84.96		0.00
11/08/2019	3653	(8) STP MAINT - MISC	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	136.90	131.47		5.43
11/09/2019	3656	(11) POSTAGE +	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	53.89	53.89		0.00
11/09/2019	1443	ROADSIDE MAINT MAT'L.	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	104.95	87.79		17.16
11/13/2019	1444	#191004 (ROAD MAINT) BAL 1015	Paving - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	160.00			160.00
11/16/2019	1002	CHLOR MAIN GATE HARDWARE	General - Bank B	Gary Fesenmeyer Sr.	86.38			86.38
12/09/2019	3664	(8) ADV-MANDY RIVERA (REF AUTO INSCK#	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	125.00			125.00
Total 2019					3,522.30	2,339.85	4.85	1,177.60
		REF MANDY R. BCF ADV FOR CAR INS Rd EDMONDS STATE						
01/10/2020	3677	(8) FARM \$13971=10-20	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	125.00			125.00
01/31/2020	1015	CITY ADMIN FEE	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
03/01/2020	1023	CITY ADMINISTRATOR FEE	General - Bank B	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
04/01/2020	3760	(8) CITY ADMINISTRATOR FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
05/01/2020	3778	(8) CITY ADMINISTRATOR FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
06/01/2020	3796	(7) CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
	(11)							
07/01/2020	3806	CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
08/01/2020	3825	(8) CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
09/01/2020	3844	(8) CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
10/01/2020	3858	(7) CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
	(11)							
11/04/2020	3878	(8) CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
11/12/2020	3882	PAYMENT FOR HP COMP (SCOTT) PER REC	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	300.00			300.00
12/03/2020	3897	(8) CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	300.00	300.00	(15)	0.00

Appendix L  
City of Excelsior Estates  
Payments and Reimbursements to the Former Mayor/City Administrator  
January 1, 2014, through April 30, 2021

Check Date	Check Number	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers	Amount	Amount Shown on Invoice, if Applicable	Amount of Over (Under) Payment, if Applicable (1)	Amount of Unsupported Payment
12/26/2020	3910 (8)	SNOW PLOW P/U INS DEPOSIT	General - Bank A	Gary Fesenmeyer Sr.	184.40			184.40
Total 2020					3,909.40	3,300.00	0.00	609.40
01/02/2021	3912	ADMIN FEE-JAN'21	General - Bank A	Gary Fesenmeyer Sr.	300.00	300.00	(15)	0.00
02/01/2021	3938 (8)	CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Mary Duncan	300.00	300.00	(15)	0.00
03/01/2021	3962 (8)	CITY ADMIN FEE (SUB-CONTRACTOR)	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00	(15)	0.00
04/01/2021	3983	CITY ADMIN FEE	General - Bank A	Gary Fesenmeyer Sr. & Joyce Snider	300.00	300.00		0.00
Total 2021					1,200.00	1,200.00	0.00	0.00
Total Payments					\$ 28,998.36	12,619.23	215.75	16,163.38

- (1) Insignificant amounts (less than \$2) of overpayments were not shown.  
(2) The bank could not provide check images; however, the details of the checks were obtained from the electronic accounting system.  
(3) The bank could not provide check images; therefore, we could not determine who signed these checks. However, the former Mayor/City Administrator indicated in a recorded interview that he typically signed city checks.  
(4) The date listed on this check was 11/31/16 in error and date was likely 11/30/16 or 12/1/16.  
(5) One of the invoices reimbursed totaled \$41.91 with a \$5 coupon applied and another invoice totaled \$9.34 with a \$5 coupon applied. Only \$36.91 and \$4.34 were paid related to these purchases, resulting in an overpayment of \$10.  
(6) One of the invoices reimbursed totaled \$6.39, but included a \$1 check payment fee and showed a check payment of \$26.39, with \$20 cash back. The items purchased only cost \$5.39 on this invoice, resulting in an overpayment of \$21.  
(7) This payment appears to be a duplicate payment of check number 3338 issued on December 30, 2016, for \$100, and as a result, is an overpayment of \$100.  
(8) This check was issued out of numerical sequence.  
(9) Portions of the check memo line, indicated by ~ were not legible; therefore, the wording is not known.  
(10) The check was dated April 3, 2011, but cleared the bank on April 10, 2018, and was issued in numerical sequence; therefore, the check was likely issued on April 3, 2018.  
(11) This check number is shown twice. The former Mayor/City Administrator ordered 2 sets of checks with the same sequence causing check numbers to be reused.  
(12) One of the invoices reimbursed totaled \$33.11 with 2 coupons applied (one coupon for \$25 and another for \$5), and only \$3.11 was paid, resulting in an overpayment of \$30.  
(13) The invoice totaled \$93.46; however, personal items such as men's cologne, foot cream, and a coffee mug were purchased totaling \$49.90, and should not have been reimbursed.  
(14) One of the invoices submitted for reimbursement included grocery or snack items, and should not have been reimbursed.  
(15) An ordinance signed and approved by Joyce Snider and Gary Fesenmeyer Sr. on November 1, 2019, provided for the City Administrator to be paid a monthly fee for contracted services. The ordinance did not specify an amount. A proposal submitted by Gary Fesenmeyer Sr. dated December 14, 2019, indicated he would be compensated \$300 per month, payable at the end of each month; however it was not signed or approved by the Board.

Legend:

Paving - Bank A is the city's paving bank account held at Midwest Bank.  
General - Bank A is the city's general bank account held at Midwest Bank.  
General - Bank B is the city's general bank account held at Lawson Bank.



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Pulaski County, Missouri

The Office of the State Auditor contracted for an audit of Pulaski County's financial statements for the year ended December 31, 2022, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by Stopp & VanHoy CPAs and Business Advisors, is attached.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

July 2024  
Report No. 2024-049





### Recommendations in the audit of Pulaski County

2022-001	The county prepare budgets for all applicable funds and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes. Additionally, the county should closely monitor fund balances on an ongoing basis.
2022-002	The county develop the required internal control documentation. In addition, study the Committee of Sponsoring Organizations of the Treadway Commission (COSO) internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.
2022-003	The Treasurer's office implement the necessary accounting procedures to perform reconciliation of all bank accounts and county funds accurately.
2022-004	The county implement internal controls to ensure that the schedule of expenditures of federal awards (SEFA) completely and accurately states the expenditures of federal awards of the county each year, such as performing a reconciliation between the SEFA and underlying accounting records. Federal reimbursement grants should be reported on the SEFA based on reimbursable expenditures made during the year.
2024-005	The county implement internal controls to ensure that the Project and Expenditure reports completely and accurately state the cumulative expenditures and current period expenditures of funds expended under the COVID-19 Coronavirus State and Local Fiscal Recovery Funds including performing a reconciliation between the reporting to be submitted and the underlying accounting records. Additionally, the county should include the omitted expenditures in the next Project and Expenditure Report submission using the procedures reflected in the U.S. Department of Treasury <i>Project and Expenditure Report Guide</i> , as applicable to the covered period being submitted.

**The County of Pulaski  
Waynesville, Missouri  
Independent Auditor's Report and Financial Statements  
For the year ended December 31, 2022**



**The County of Pulaski  
Waynesville, Missouri  
Table of Contents**

---

	<u>Page</u>
<u>Financial Section</u>	
Independent Auditor's Report.....	1
Financial Statements:	
Statement of Receipts, Disbursements, and Changes in Cash All Governmental Funds: Regulatory Basis For the year ended December 31, 2022.....	4
Statements of Receipts, Disbursements, and Changes in Cash Budget and Actual, All Governmental Funds: Regulatory Basis For the year ended December 31, 2022.....	5
Statement of Assets and Liabilities Arising from Cash Transactions - Custodial Funds - Regulatory Basis.....	22
Notes to the Financial Statements.....	23
<u>Federal Compliance Section</u>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	34
Independent Auditor's Report on Compliance for the Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance.....	36
Schedule of Expenditures of Federal Awards.....	39
Notes to the Schedule of Expenditures of Federal Awards.....	40
Schedule of Findings and Questioned Costs.....	41
Summary Schedule of Prior Year Findings and Questioned Costs.....	47

*Independent Auditor's Report*

To the County Commission and  
Officeholders of Pulaski County, Missouri

**Report on the Audit of the Financial Statements*****Opinions***

We have audited the accompanying financial statements of Pulaski County, Missouri, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Pulaski County, Missouri's basic financial statements as listed in the table of contents.

*Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statements present fairly, in all material respects, the cash balances of each fund of Pulaski County, Missouri as of December 31, 2022, and their respective cash receipts and disbursements, and budgetary results for the year then ended in accordance with the basis of accounting practices prescribed or permitted by Missouri law as described in Note 1.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Pulaski County, Missouri as of December 31, 2022, or the changes in financial position and cash flows thereof for the year then ended.

***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Pulaski County, Missouri and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

*Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statements, the financial statements are prepared by Pulaski County, Missouri on the basis of accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Pulaski County, Missouri's ability to continue as a going concern for the twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Pulaski County, Missouri's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Pulaski County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Other Matters**

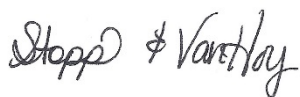
### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pulaski County, Missouri's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2024 on our consideration of Pulaski County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pulaski County, Missouri's internal control over financial reporting and compliance.



Creve Coeur, Missouri  
February 28, 2024

**The County of Pulaski  
Waynesville, Missouri  
Statement of Receipts, Disbursements, and Changes in Cash  
All Governmental Funds: Regulatory Basis  
For the year ended December 31, 2022**

<u>Fund</u>	Cash and Equivalents January 1, 2022	Receipts 2022	Disbursements 2022	Cash and Equivalents December 31, 2022
General Revenue	\$ 1,697,381	\$ 5,720,091	\$ 5,352,070	\$ 2,065,402
Special Road and Bridge	415,970	2,456,858	2,654,179	218,649
American Rescue Plan Act	5,147,394	5,189,191	3,299,828	7,036,757
Assessment	885,470	445,595	347,064	984,001
Law Enforcement Sales Tax	328,731	2,853,909	2,824,876	357,764
Courthouse Repair and Maintenance	2,432,282	28,703	-	2,460,985
Election Service	44,813	5,467	829	49,451
Help America Vote Act	40,200	12,763	7,420	45,543
Crisis	12,367	13,761	12,367	13,761
Law Officer Training	2,311	12,994	13,258	2,047
Civil Fees	696	35,272	34,994	974
Sheriff Revolving	-	20,022	19,089	933
Inmate Security	51,366	165,000	185,007	31,359
MO SMART Grant	7,325	24,425	24,275	7,475
Federal Drug Seizure	1	-	-	1
Collector's Tax Maintenance	105,713	43,944	44,620	105,037
County Law Enforcement Restitution	8,781	43,131	43,465	8,447
Prosecuting Attorney Training	2,459	8,958	9,605	1,812
Prosecuting Attorney Delinquent	4,668	836	1,021	4,483
Prosecuting Attorney Administrative Handling	3,000	11,567	7,069	7,498
Prosecuting Attorney Federal Forfeiture	192	-	-	192
Prosecuting Attorney Victim Advocate	751	8	-	759
Recorder User	15,900	17,006	8,626	24,280
Recorder Technology	10,011	10,904	9,438	11,477
LEPC Chemical Preparedness	1,408	17	-	1,425
Highway H Maintenance	32,586	126,242	91,570	67,258
MODOT Deputy Sheriff OT Grant	880	248	281	847
Local Assistance and Tribal Consistency Grant	-	61,035	-	61,035
Community Development Block Grant	-	2,500	2,500	-
Senior Citizens Service Board	180,469	254,978	240,215	195,232
Pulaski County Board for the Handicapped	849,045	834,840	842,272	841,613
Total	\$ 12,282,170	\$ 18,400,265	\$ 16,075,938	\$ 14,606,497

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	General Revenue Fund	
	Budget	Actual
<u>Receipts</u>		
Property Taxes	\$ 94,750	\$ 95,377
Sales Taxes	2,700,000	2,881,204
Intergovernmental	10,681,716	382,571
Charges for Services	735,486	767,047
Interest	9,500	24,109
Other Receipts	78,600	133,977
Transfers In	90,360	1,435,806
Total Receipts	14,390,412	5,720,091
<u>Disbursements</u>		
County Commission	257,976	238,212
County Clerk	143,897	140,558
Elections	291,776	141,201
Buildings and Grounds	480,957	204,017
Employee Fringe Benefits	306,000	219,744
County Treasurer	64,787	61,035
County Collector	158,729	148,046
Recorder of Deeds	23,000	16,194
Circuit Clerk	160,060	163,638
Court Administration	19,747	16,695
Public Administrator	110,022	108,998
Sheriff	915,250	872,403
Jail	458,176	489,955
Prosecuting Attorney	477,785	471,898
Juvenile Officer	198,276	198,276
Coroner	213,211	135,145
Associate Circuit Judge	8,300	4,873
Emergency Management	66,038	89,814
Other Disbursements	6,152,100	1,631,368
Transfers Out	-	-
Emergency Fund	250,000	-
Total Disbursements	10,756,087	5,352,070
Receipts Over (Under)		
Disbursements	\$ 3,634,325	\$ 368,021
Cash and Equivalents, Jan 1	1,697,381	1,697,381
Cash and Equivalents, Dec 31	\$ 5,331,706	\$ 2,065,402

See Notes to the Financial Statements



**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	Special Road and Bridge Fund	
	Budget	Actual
<u>Receipts</u>		
Property Taxes	\$ 1,040,000	\$ 1,169,504
Sales Taxes	-	-
Intergovernmental	1,491,794	1,264,713
Charges for Services	100	400
Interest	6,000	7,686
Other Receipts	18,400	14,555
Transfers In	-	-
Total Receipts	<u>2,556,294</u>	<u>2,456,858</u>
<u>Disbursements</u>		
Salaries	866,819	725,052
Employee Fringe Benefits	260,200	247,497
Supplies	316,000	258,286
Insurance	55,000	61,917
Road and Bridge Materials	479,900	534,764
Equipment Repairs	120,500	133,084
Equipment Purchases	228,900	190,322
Road and Bridge Construction	17,500	-
Other Disbursements	97,680	58,524
Debt Service	425,000	394,733
Transfers Out	50,000	50,000
Total Disbursements	<u>2,917,499</u>	<u>2,654,179</u>
Receipts Over (Under)		
Disbursements	\$ (361,205)	\$ (197,321)
Cash and Equivalents, Jan 1	<u>415,970</u>	<u>415,970</u>
Cash and Equivalents, Dec 31	<u>\$ 54,765</u>	<u>\$ 218,649</u>

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	American Rescue Plan Act Fund		Assessment Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	5,093,658	5,109,146	360,000	424,919
Charges for Services	-	-	6,000	9,393
Interest	50,000	79,945	8,500	11,283
Other Receipts	-	100	-	-
Transfers In	-	-	-	-
Total Receipts	<u>5,143,658</u>	<u>5,189,191</u>	<u>374,500</u>	<u>445,595</u>
<u>Disbursements</u>				
Salaries	-	-	221,234	214,728
Employee Fringe Benefits	-	-	75,000	56,857
Materials and Supplies	-	15,325	16,000	23,629
Services	10,252,804	720,386	166,400	23,877
Other Disbursements	-	-	-	-
Capital Outlay	-	1,218,671	43,500	27,973
Transfers Out	-	1,345,446	-	-
Total Disbursements	<u>10,252,804</u>	<u>3,299,828</u>	<u>522,134</u>	<u>347,064</u>
Receipts Over (Under)				
Disbursements	\$ (5,109,146)	\$ 1,889,363	\$ (147,634)	\$ 98,531
Cash and Equivalents, Jan 1	<u>5,147,394</u>	<u>5,147,394</u>	<u>885,470</u>	<u>885,470</u>
Cash and Equivalents, Dec 31	<u>\$ 38,248</u>	<u>\$ 7,036,757</u>	<u>\$ 737,836</u>	<u>\$ 984,001</u>

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	Law Enforcement Sales Tax Fund		Courthouse Repair and Maintenance Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,700,000	2,848,731	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Interest	3,000	5,178	12,500	28,701
Other Receipts	-	-	-	2
Transfers In	-	-	-	-
Total Receipts	<u>2,703,000</u>	<u>2,853,909</u>	<u>12,500</u>	<u>28,703</u>
<u>Disbursements</u>				
Salaries	1,092,629	1,083,919	-	-
Employee Fringe Benefits	327,228	280,549	-	-
Materials and Supplies	500	3,976	-	-
Services	225,000	171,870	-	-
Other Disbursements	71,000	-	-	-
Capital Outlay	-	-	325,000	-
Debt Service	1,300,000	1,272,372	-	-
Transfers Out	12,190	12,190	-	-
Total Disbursements	<u>3,028,547</u>	<u>2,824,876</u>	<u>325,000</u>	<u>-</u>
Receipts Over (Under)				
Disbursements	\$ (325,547)	\$ 29,033	\$ (312,500)	\$ 28,703
Cash and Equivalents, Jan 1	<u>328,731</u>	<u>328,731</u>	<u>2,432,282</u>	<u>2,432,282</u>
Cash and Equivalents, Dec 31	<u>\$ 3,184</u>	<u>\$ 357,764</u>	<u>\$ 2,119,782</u>	<u>\$ 2,460,985</u>

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	Election Service Fund		Help America Vote Act Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	6,215	1,946	-	-
Charges for Services	3,500	2,961	15,000	12,230
Interest	350	560	400	533
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>10,065</u>	<u>5,467</u>	<u>15,400</u>	<u>12,763</u>
<u>Disbursements</u>				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	5,000	113	20,000	7,420
Services	15,000	716	-	-
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>20,000</u>	<u>829</u>	<u>20,000</u>	<u>7,420</u>
Receipts Over (Under)				
Disbursements	\$ (9,935)	\$ 4,638	\$ (4,600)	\$ 5,343
Cash and Equivalents, Jan 1	<u>44,813</u>	<u>44,813</u>	<u>40,200</u>	<u>40,200</u>
Cash and Equivalents, Dec 31	<u><u>\$ 34,878</u></u>	<u><u>\$ 49,451</u></u>	<u><u>\$ 35,600</u></u>	<u><u>\$ 45,543</u></u>

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	Crisis Fund		Law Officer Training Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	3,000	2,701
Charges for Services	12,000	13,639	11,000	7,269
Interest	120	122	20	24
Other Receipts	-	-	-	3,000
Transfers In	-	-	-	-
Total Receipts	<u>12,120</u>	<u>13,761</u>	<u>14,020</u>	<u>12,994</u>
<u>Disbursements</u>				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	2,020	-
Services	12,367	12,367	12,000	13,258
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>12,367</u>	<u>12,367</u>	<u>14,020</u>	<u>13,258</u>
Receipts Over (Under)				
Disbursements	\$ (247)	\$ 1,394	\$ -	\$ (264)
Cash and Equivalents, Jan 1	<u>12,367</u>	<u>12,367</u>	<u>2,311</u>	<u>2,311</u>
Cash and Equivalents, Dec 31	<u>\$ 12,120</u>	<u>\$ 13,761</u>	<u>\$ 2,311</u>	<u>\$ 2,047</u>

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	Civil Fees Fund		Sheriff Revolving Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	25,000	35,247	40,500	20,015
Interest	80	25	125	7
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>25,080</u>	<u>35,272</u>	<u>40,625</u>	<u>20,022</u>
<u>Disbursements</u>				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	23,920	34,994	24,000	9,945
Services	-	-	16,000	9,144
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>23,920</u>	<u>34,994</u>	<u>40,000</u>	<u>19,089</u>
Receipts Over (Under)				
Disbursements	\$ 1,160	\$ 278	\$ 625	\$ 933
Cash and Equivalents, Jan 1	<u>696</u>	<u>696</u>	<u>-</u>	<u>-</u>
Cash and Equivalents, Dec 31	<u><u>\$ 1,856</u></u>	<u><u>\$ 974</u></u>	<u><u>\$ 625</u></u>	<u><u>\$ 933</u></u>

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	Inmate Security Fund		MO SMART Grant Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	38,700	24,425
Charges for Services	172,000	153,621	-	-
Interest	3,000	502	-	-
Other Receipts	-	10,877	400	-
Transfers In	-	-	-	-
Total Receipts	<u>175,000</u>	<u>165,000</u>	<u>39,100</u>	<u>24,425</u>
<u>Disbursements</u>				
Salaries	-	-	35,000	22,563
Employee Fringe Benefits	-	-	3,700	1,712
Materials and Supplies	100,000	156,965	-	-
Services	91,000	28,042	-	-
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>191,000</u>	<u>185,007</u>	<u>38,700</u>	<u>24,275</u>
Receipts Over (Under)				
Disbursements	\$ (16,000)	\$ (20,007)	\$ 400	\$ 150
Cash and Equivalents, Jan 1	<u>51,366</u>	<u>51,366</u>	<u>7,325</u>	<u>7,325</u>
Cash and Equivalents, Dec 31	<u><u>\$ 35,366</u></u>	<u><u>\$ 31,359</u></u>	<u><u>\$ 7,725</u></u>	<u><u>\$ 7,475</u></u>

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	Federal Drug Seizure Fund		Collector's Tax Maintenance Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	27,000	-	-	-
Charges for Services	-	-	46,000	42,543
Interest	-	-	1,300	1,293
Other Receipts	-	-	-	108
Transfers In	-	-	-	-
Total Receipts	<u>27,000</u>	<u>-</u>	<u>47,300</u>	<u>43,944</u>
<u>Disbursements</u>				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	51,000	33,610
Services	-	-	12,000	1,010
Other Disbursements	-	-	-	-
Capital Outlay	27,000	-	-	-
Transfers Out	-	-	10,000	10,000
Total Disbursements	<u>27,000</u>	<u>-</u>	<u>73,000</u>	<u>44,620</u>
Receipts Over (Under)				
Disbursements	\$ -	\$ -	\$ (25,700)	\$ (676)
Cash and Equivalents, Jan 1	<u>1</u>	<u>1</u>	<u>105,713</u>	<u>105,713</u>
Cash and Equivalents, Dec 31	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 80,013</u></u>	<u><u>\$ 105,037</u></u>

See Notes to the Financial Statements



**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	County Law Enforcement Restitution Fund		Prosecuting Attorney Training Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	52,000	42,600	10,000	8,957
Interest	50	109	5	1
Other Receipts	-	422	-	-
Transfers In	-	-	-	-
Total Receipts	<u>52,050</u>	<u>43,131</u>	<u>10,005</u>	<u>8,958</u>
<u>Disbursements</u>				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	41,400	27,865	-	-
Services	-	-	10,000	9,605
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	15,600	15,600	-	-
Total Disbursements	<u>57,000</u>	<u>43,465</u>	<u>10,000</u>	<u>9,605</u>
Receipts Over (Under)				
Disbursements	\$ (4,950)	\$ (334)	\$ 5	\$ (647)
Cash and Equivalents, Jan 1	<u>8,781</u>	<u>8,781</u>	<u>2,459</u>	<u>2,459</u>
Cash and Equivalents, Dec 31	<u><u>\$ 3,831</u></u>	<u><u>\$ 8,447</u></u>	<u><u>\$ 2,464</u></u>	<u><u>\$ 1,812</u></u>

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	Prosecuting Attorney Delinquent Fund		Prosecuting Attorney Administrative Handling Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,000	827	9,000	11,506
Interest	1	9	10	61
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>2,001</u>	<u>836</u>	<u>9,010</u>	<u>11,567</u>
<u>Disbursements</u>				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	-	-	8,950	7,069
Services	4,000	1,021	-	-
Other Disbursements	-	-	50	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>4,000</u>	<u>1,021</u>	<u>9,000</u>	<u>7,069</u>
Receipts Over (Under)				
Disbursements	\$ (1,999)	\$ (185)	\$ 10	\$ 4,498
Cash and Equivalents, Jan 1	<u>4,668</u>	<u>4,668</u>	<u>3,000</u>	<u>3,000</u>
Cash and Equivalents, Dec 31	<u><u>\$ 2,669</u></u>	<u><u>\$ 4,483</u></u>	<u><u>\$ 3,010</u></u>	<u><u>\$ 7,498</u></u>

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	Prosecuting Attorney Federal Forfeiture Fund		Prosecuting Attorney Victim Advocate Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	750	-
Interest	-	-	10	8
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	-	-	760	8
<u>Disbursements</u>				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	192	-	-	-
Services	-	-	750	-
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	192	-	750	-
Receipts Over (Under)				
Disbursements	\$ (192)	\$ -	\$ 10	\$ 8
Cash and Equivalents, Jan 1	192	192	751	751
Cash and Equivalents, Dec 31	\$ -	\$ 192	\$ 761	\$ 759

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	Recorder User Fund		Recorder Technology Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	16,000	16,766	9,000	10,764
Interest	150	240	100	140
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>16,150</u>	<u>17,006</u>	<u>9,100</u>	<u>10,904</u>
<u>Disbursements</u>				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	15,000	8,626	9,000	9,438
Services	-	-	-	-
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>15,000</u>	<u>8,626</u>	<u>9,000</u>	<u>9,438</u>
Receipts Over (Under)				
Disbursements	\$ 1,150	\$ 8,380	\$ 100	\$ 1,466
Cash and Equivalents, Jan 1	<u>15,900</u>	<u>15,900</u>	<u>10,011</u>	<u>10,011</u>
Cash and Equivalents, Dec 31	<u><u>\$ 17,050</u></u>	<u><u>\$ 24,280</u></u>	<u><u>\$ 10,111</u></u>	<u><u>\$ 11,477</u></u>

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	LEPC Chemical Preparedness Fund		Highway H Maintenance Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ 115,000	\$ 125,274
Sales Taxes	-	-	-	-
Intergovernmental	11,000	-	-	-
Charges for Services	100	-	-	-
Interest	-	17	1,000	968
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>11,100</u>	<u>17</u>	<u>116,000</u>	<u>126,242</u>
<u>Disbursements</u>				
Salaries	-	-	-	-
Employee Fringe Benefits	-	-	-	-
Materials and Supplies	500	-	-	-
Services	500	-	-	-
Other Disbursements	-	-	-	-
Capital Outlay	-	-	112,430	89,000
Transfers Out	-	-	2,570	2,570
Total Disbursements	<u>1,000</u>	<u>-</u>	<u>115,000</u>	<u>91,570</u>
Receipts Over (Under)				
Disbursements	\$ 10,100	\$ 17	\$ 1,000	\$ 34,672
Cash and Equivalents, Jan 1	<u>1,408</u>	<u>1,408</u>	<u>32,586</u>	<u>32,586</u>
Cash and Equivalents, Dec 31	<u><u>\$ 11,508</u></u>	<u><u>\$ 1,425</u></u>	<u><u>\$ 33,586</u></u>	<u><u>\$ 67,258</u></u>

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	MODOT Deputy Sheriff OT Grant Fund		Local Assistance and Tribal Consistency Grant Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	28,000	248	-	61,035
Charges for Services	-	-	-	-
Interest	-	-	-	-
Other Receipts	-	-	-	-
Transfers In	12,000	-	-	-
Total Receipts	<u>40,000</u>	<u>248</u>	<u>-</u>	<u>61,035</u>
<u>Disbursements</u>				
Salaries	6,000	249	-	-
Employee Fringe Benefits	500	32	-	-
Materials and Supplies	-	-	-	-
Services	-	-	-	-
Other Disbursements	-	-	-	-
Capital Outlay	20,000	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>26,500</u>	<u>281</u>	<u>-</u>	<u>-</u>
Receipts Over (Under)				
Disbursements	\$ 13,500	\$ (33)	\$ -	\$ 61,035
Cash and Equivalents, Jan 1	<u>880</u>	<u>880</u>	<u>-</u>	<u>-</u>
Cash and Equivalents, Dec 31	<u><u>\$ 14,380</u></u>	<u><u>\$ 847</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 61,035</u></u>

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	Community Development Block Grant Fund	
	Budget	Actual
<u>Receipts</u>		
Property Taxes	\$ -	\$ -
Sales Taxes	-	-
Intergovernmental	-	2,500
Charges for Services	-	-
Interest	-	-
Other Receipts	-	-
Transfers In	-	-
Total Receipts	-	2,500
<u>Disbursements</u>		
Salaries	-	-
Employee Fringe Benefits	-	-
Materials and Supplies	-	-
Services	-	2,500
Other Disbursements	-	-
Capital Outlay	-	-
Transfers Out	-	-
Total Disbursements	-	2,500
Receipts Over (Under)		
Disbursements	\$ -	\$ -
Cash and Equivalents, Jan 1	-	-
Cash and Equivalents, Dec 31	\$ -	\$ -

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash**  
**Budget and Actual, All Governmental Funds: Regulatory Basis**  
**For the year ended December 31, 2022**

	Senior Citizens Service Board Fund		Pulaski County Board for the Handicapped Fund	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 240,000	\$ 252,326	\$ 369,941	\$ 420,220
Sales Taxes	-	-	-	-
Intergovernmental	1,000	801	355,050	414,270
Charges for Services	-	-	-	-
Interest	2,100	1,851	500	-
Other Receipts	-	-	-	350
Transfers In	-	-	-	-
Total Receipts	<u>243,100</u>	<u>254,978</u>	<u>725,491</u>	<u>834,840</u>
<u>Disbursements</u>				
Salaries	-	-	218,243	253,635
Employee Fringe Benefits	-	-	83,104	72,240
Materials and Supplies	60	-	7,550	13,375
Services	258,265	240,215	414,691	503,022
Other Disbursements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Disbursements	<u>258,325</u>	<u>240,215</u>	<u>723,588</u>	<u>842,272</u>
Receipts Over (Under)				
Disbursements	\$ (15,225)	\$ 14,763	\$ 1,903	\$ (7,432)
Cash and Equivalents, Jan 1	<u>180,469</u>	<u>180,469</u>	<u>849,045</u>	<u>849,045</u>
Cash and Equivalents, Dec 31	<u><u>\$ 165,244</u></u>	<u><u>\$ 195,232</u></u>	<u><u>\$ 850,948</u></u>	<u><u>\$ 841,613</u></u>

See Notes to the Financial Statements



**The County of Pulaski  
Waynesville, Missouri  
Statements of Assets and Liabilities Arising From Cash Transactions  
Custodial Funds - Regulatory Basis  
December 31, 2022**

	County Clerk	Collector	Recorder of Deeds	Sheriff	Prosecuting Attorney	Treasurer	Total
<b>Assets</b>							
Cash and Equivalents	\$ 1,803	\$ 11,275,082	\$ 19,958	\$ 28,323	\$ 207,736	\$ 209,836	\$ 11,742,738
Total Assets	1,803	11,275,082	19,958	28,323	207,736	209,836	11,742,738
<b>Liabilities and Fund Balances</b>							
Total Liabilities	1,803	11,275,082	19,958	28,323	207,736	209,836	11,742,738
	1,803	11,275,082	19,958	28,323	207,736	209,836	11,742,738
Fund Balances	-	-	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 1,803	\$ 11,275,082	\$ 19,958	\$ 28,323	\$ 207,736	\$ 209,836	\$ 11,742,738

See Notes to the Financial Statements

**The County of Pulaski**  
**Waynesville, Missouri**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2022**

---

**Note 1 - Summary of Significant Accounting Policies**

Organized in 1833, the county of Pulaski was named after Revolutionary War General Casimir Pulaski. It is a third-class county, and the county seat is Waynesville. Pulaski County's government is composed of a three-member county commission and the following separately elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk and *ex officio* Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Pulaski County, Missouri, the Pulaski County Senior Citizens Service Board, and the Pulaski County Board for the Handicapped (Senate Bill 40 Board).

Pulaski County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Pulaski County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise Pulaski County's legal entity. The Pulaski County Senior Citizens Service Board and the Pulaski County Board for the Handicapped are controlled by separate boards and are also included under the control of Pulaski County.

Certain elected County officials, such as the County Collector, Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of an individual, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are included in the Statement of Assets and Liabilities Arising from Cash Transactions - Custodial Funds - Regulatory Basis.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Pulaski County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the County's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**The County of Pulaski  
Waynesville, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2022**

---

**Note 1 - Summary of Significant Accounting Policies (continued)**

Basis of Accounting

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds, and obligations under capital leases), and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If Pulaski County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, Pulaski County adopts a budget for each governmental fund.

On or before January 15th, each elected official and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had expenditures which were in excess of budgeted expenditures: Civil Fees Fund, Recorder Technology Fund, and the Pulaski County Board for the Handicapped Fund. The following funds did not have a budget prepared: Local Assistance and Tribal Consistency Grant Fund and Community Development Block Grant Fund.

**The County of Pulaski**  
**Waynesville, Missouri**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2022**

---

**Note 1 - Summary of Significant Accounting Policies (continued)**

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuation of the tangible taxable property, included within Pulaski County's boundaries for the calendar year for the purposes of County taxation, was as follows:

Real Estate	\$ 437,279,199
Personal Property	127,938,913
Railroad and Utilities	25,301,671
	<u>\$ 590,519,783</u>

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year, for the purpose of County taxation, was as follows:

General Revenue	\$ -
Special Road and Bridge	0.1944
Senior Citizens Service Board	0.0441
Pulaski County Board for the Handicapped	0.0706

The amount classified as "property taxes" in the General Revenue Fund represents collections from private car companies and payments in lieu of taxes on federally owned land within the County. The amount classified as "property taxes" in the Highway H Maintenance Fund represents special assessments collected from property owners to be used for maintenance of roads located within the Highway H Maintenance District.

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash equivalent and investment balances are presented in Note 2.

**The County of Pulaski**  
**Waynesville, Missouri**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2022**

---

**Note 1 - Summary of Significant Accounting Policies (continued)**

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

**Note 2 - Deposits and Investments**

Pulaski County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents." Cash held for others is displayed on the statement of assets and liabilities from cash transactions as "Cash and Equivalents."

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2022, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 25,944,326	\$ 25,810,315
Investments	<u>404,909</u>	<u>404,909</u>
Total Deposits and Investments as of December 31, 2022	<u>\$ 26,349,235</u>	<u>\$ 26,215,224</u>
Total Cash and Equivalents - Governmental Funds	\$ 14,606,497	
Total Cash and Equivalents - Custodial Funds	<u>11,742,738</u>	
	<u>\$ 26,349,235</u>	

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At December 31, 2022, 100% of Pulaski County's deposits and investments were covered by the Federal Deposit Insurance Company (FDIC) or were collateralized.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to Pulaski County or its agent but not in the government's name. Pulaski County does not have a policy for custodial credit risk relating to investments.

All investments, evidenced by individual securities, are registered in the name of Pulaski County or of a type that are not exposed to custodial credit risk.

**The County of Pulaski**  
**Waynesville, Missouri**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2022**

---

**Note 2 - Deposits and Investments (continued)**

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Pulaski County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by Pulaski County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). Pulaski County has no policy in place to minimize the risk of loss resulting from over concentration of assets of a specific maturity, specific issuer or specific class of securities.

The following investments represent more than 5%, individually, of total investments:

Issuer	Investment Type	Balance	% of Portfolio
Security Bank of Pulaski Co.	Cert. of Deposit	\$ 300,000	74.20%
Bank of Missouri	Cert. of Deposit	104,309	25.80%
		<u>\$ 404,309</u>	

**Note 3 - Interfund Transfers**

Transfers between funds for the years ended December 31, 2022 are as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Revenue	\$ 1,435,806	\$ -
Special Road and Bridge	-	50,000
American Rescue Plan Act	-	1,345,446
Law Enforcement Sales Tax	-	12,190
Collector's Tax Maintenance	-	10,000
County Law Enforcement Restitution	-	15,600
Highway H Maintenance	-	2,570
Total	<u>\$ 1,435,806</u>	<u>\$ 1,435,806</u>

**Note 4 - Long-Term Debt**

Certificates of Participation

In 2019, Pulaski County issued \$13,385,000 in Certificates of Participation to be used, together with other available funds of the County to (1) acquire, construct, furnish and equip a County jail and law enforcement center, including a Sheriff's office and (2) pay the costs related to the delivery of the Series 2019 Certificates. Principal payments are due annually on December 1; interest is payable semi-annually on June 1 and December 1 with annual variable interest rates at 3.375% - 4.000%.

**The County of Pulaski  
Waynesville, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2022**

**Note 4 - Long-Term Debt (continued)**

Certificates of Participation (continued)

In 2021, Pulaski County issued \$3,025,000 in Certificates of Participation to be used to (a) pay additional costs of the Project, and (b) pay all costs and expenses incidental to the delivery of the Series 2021 Certificates. Principal payments are due annually on December 1; interest is payable semi-annually on June 1 and December 1 with annual variable interest rates at 3.375% - 4.000%.

	Balance at 12/31/21	Amount Borrowed	Amount Repaid	Balance at 12/31/22	Interest Paid During the Year
Series 2019 Certificates	\$ 11,655,000	\$ -	\$ (555,000)	\$ 11,100,000	\$ 493,094
Series 2021 Certificates	2,880,000	-	(165,000)	2,715,000	57,600
	<u>\$ 14,535,000</u>	<u>\$ -</u>	<u>\$ (720,000)</u>	<u>\$ 13,815,000</u>	<u>\$ 550,694</u>

Future minimum payments due on the Certificates of Participation are as follows:

Year ended December 31	Series 2019 Certificates			Series 2021 Certificates		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 580,000	\$ 470,894	\$ 1,050,894	\$ 170,000	\$ 54,300	\$ 224,300
2024	605,000	441,894	1,046,894	175,000	50,900	225,900
2025	635,000	411,644	1,046,644	175,000	47,400	222,400
2026	670,000	379,894	1,049,894	180,000	43,900	223,900
2027	705,000	346,394	1,051,394	185,000	40,300	225,300
2028-2032	4,040,000	1,208,318	5,248,318	980,000	144,600	1,124,600
2033-2036	3,865,000	331,412	4,196,412	850,000	43,000	893,000
	<u>\$ 11,100,000</u>	<u>\$ 3,590,450</u>	<u>\$ 14,690,450</u>	<u>\$ 2,715,000</u>	<u>\$ 424,400</u>	<u>\$ 3,139,400</u>

Lease-Purchase Agreements

In January 2021, the County entered into a lease purchase agreement to finance the purchase of two Mack GR64F Trucks at a cost of \$307,716. The agreement requires 24 monthly payments of \$3,821 and a final balloon payment of \$230,000, which includes interest payable at 2.920%.

In May 2021, the County entered into a lease purchase agreement to finance the purchase of a John Deere Excavator and NPK Breaker at a cost of \$142,500. The agreement requires seven annual payments of \$18,700, which includes interest payable at 2.331%.

In September 2021, the County entered into a lease purchase agreement to finance the purchase of two Ford F350 Trucks at a cost of \$116,532. The agreement requires 14 semi-annual payments of \$9,059, which includes interest payable at 2.290%.

In October 2021, the County entered into a lease purchase agreement to finance the purchase of an International Dump Truck at a cost of \$137,452. The agreement requires seven annual payments of \$21,005, which includes interest payable at 2.190%.

In October 2021, the County entered into a lease purchase agreement to finance the purchase of a second International Dump Truck at a cost of \$137,452. The agreement requires seven annual payments of \$21,028, which includes interest payable at 2.190%.

**The County of Pulaski  
Waynesville, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2022**

**Note 4 - Long-Term Debt (continued)**

Lease-Purchase Agreements (continued)

In October 2021, the County entered into a lease purchase agreement to finance the purchase of a third International Dump Truck at a cost of \$137,468. The agreement requires seven annual payments of \$21,191, which includes interest payable at 2.190%.

In December 2021, the County entered into a lease purchase agreement to finance the purchase of three Ram 5500 Trucks at a cost of \$274,791. The agreement requires 14 semi-annual payments of \$21,359, which includes interest payable at 2.295%.

	Balance at 12/31/21	Amount Borrowed	Amount Repaid	Balance at 12/31/22	Interest Paid During the Year
(2) Mack GR64F Trucks	\$ 267,983	\$ -	\$ (38,541)	\$ 229,442	\$ 7,312
Excavator/Breaker	119,500	-	(15,914)	103,586	2,786
(2) Ford F350 Trucks	116,532	-	(15,528)	101,004	2,589
International Dump Truck - #1	116,447	-	(18,319)	98,128	2,686
International Dump Truck - #2	116,425	-	(18,297)	98,128	2,730
International Dump Truck - #3	116,278	-	(18,151)	98,127	3,040
(3) Ram 5500 Trucks	274,791	-	(36,620)	238,171	6,097
	<u>\$ 1,127,956</u>	<u>\$ -</u>	<u>\$ (161,370)</u>	<u>\$ 966,586</u>	<u>\$ 27,240</u>

Future minimum payments due on all lease purchase agreements are as follows:

Year ended December 31	Principal	Interest	Total
2023	\$ 355,173	\$ 17,584	\$ 372,757
2024	128,701	14,056	142,757
2025	131,742	11,015	142,757
2026	134,853	7,904	142,757
2027	138,039	4,719	142,758
2028	78,078	1,457	79,535
	<u>\$ 966,586</u>	<u>\$ 56,735</u>	<u>\$ 1,023,321</u>

**Note 5 - Line of Credit**

On October 5, 2021, the County entered into an open ended line of credit with their primary banking institution for a maximum amount of \$450,000, with interest payable at 2.800% on outstanding balances. The line of credit matured on October 21, 2022 with all balances repaid in full.



**The County of Pulaski  
Waynesville, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2022**

---

**Note 6 - County Employees' Retirement Fund (CERF)**

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under RSMo. Sections 56.800 to 56.840, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under RSMo. Sections 57.949 to 57.997, and certain personnel not defined as an employee per RSMo. Section 50.1000(8). The Fund was created by an act of legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Benefits Provided

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at [www.mocerf.org](http://www.mocerf.org).

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 6%. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 6% contribution on behalf of employees. The County collected and remitted CERF employee contributions of \$263,440 for the year ended December 31, 2022.

**The County of Pulaski  
Waynesville, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2022**

---

**Note 6 - County Employees' Retirement Fund (CERF)(continued)**

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations,
- Twenty dollars on each merchants and manufacturers license issued,
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one on each document recorded,
- Three sevenths of the fee on delinquent property taxes, and
- Interest earned on investment of the above collections prior to remittance to CERF.

The County collected and remitted CERF fees and penalties of \$273,505 for the year ended December 31, 2022.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

**Note 7 - Prosecuting Attorney Retirement Fund**

In accordance with state statute Section 56.807 RSMo, Pulaski County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys' and Circuit Attorneys' Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. Pulaski County has contributed \$11,628 for the year ended December 31, 2022.

**Note 8 - Other Retirement Plans**

Pulaski County has voluntary 457 and 401(a) plans administered by Empower Retirement (formerly Great-West Retirement Services) which are paid by a deduction from employees' salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the year ended December 31, 2022 for the 457 plan were \$111,611. Employee contributions collected and remitted by the County for the year ended December 31, 2022 for the 401(a) plan were \$31,247.

Pulaski County Board for the Handicapped has a voluntary SIMPLE IRA plan, which is paid by a deduction from employees' salary with the Board matching 3% of employee contributions. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the Board for the year ended December 31, 2022 for the plan were \$6,466; the Board also remitted an additional matching contribution of \$4,569.

**Note 9 - Post-Employment Benefits**

Pulaski County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by Pulaski County.

**The County of Pulaski  
Waynesville, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2022**

---

**Note 10 - Claims, Commitments and Contingencies**

Litigation

The County is subject to various claims and legal proceeding covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Compensated Absences

The County provides full-time employees with up to 24 days (192 hours) of sick time, to accrue at one-half day per complete calendar month of employment. Upon termination, employees are not compensated for unused sick time. Vacation time is accrued for every full-time employee and accrues at the rate of one day per month. However, employees may only carry over five vacation days from one year to the next. Employees of the Sheriff's department who work more than 171 hours within a 28-day monthly work period are eligible for compensatory time or overtime pay. The Sheriff and the County Commission retain the right to determine how hours worked beyond the limit of 171 will be compensated (monetary compensation or compensatory time off). Employees can accrue a maximum of 20 hours of compensatory time. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

**Note 11 - Risk Management**

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insurance Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this fund, a nonprofit corporation established to provide insurance coverage to Missouri counties. The fund is self-insured up to \$500,000 per occurrence and reinsured up to the statutory limit through excess insurance.

**The County of Pulaski  
Waynesville, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2022**

---

**Note 12 - Subsequent Events**

The County has evaluated events subsequent to December 31, 2022 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through February 28, 2024, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that would require recognition or additional disclosure in the financial statements.

**Note 13 - Prior Period Adjustments**

Due to the improper inclusion of a certain fund and reporting errors in certain funds, beginning cash and equivalents has been restated. These restatements will have no impact to the County's operations.

Beginning Cash and Equivalents, as originally restated December 31, 2021	\$ 12,179,427
Prior Period Adjustment #1 - Exclude Law Library Fund	(11,225)
Prior Period Adjustment #2 - Correct Senior Citizens Service Board Fund	(4,995)
Prior Period Adjustment #3 - Correct Pulaski Co. Board for the Handicapped Fund	<u>118,963</u>
Ending Cash and Equivalents, as originally restated December 31, 2021	<u><u>\$ 12,282,170</u></u>

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING  
STANDARDS*

*Independent Auditor's Report*

To the County Commission and  
Officeholders of Pulaski County, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Pulaski County, Missouri as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Pulaski County, Missouri's basic financial statements, and have issued our report thereon dated February 28, 2024.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Pulaski County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pulaski County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Pulaski County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-002 and 2022-003, that we consider to be significant deficiencies.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Pulaski County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our

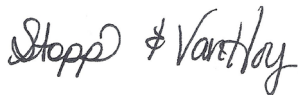
tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and which is described in the schedule of findings and questioned costs as item 2022-001.

### **Pulaski County, Missouri's Responses to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on Pulaski County, Missouri's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Pulaski County, Missouri's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script, appearing to read "Stopp & VanHoy".

Creve Coeur, Missouri  
February 28, 2024

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT  
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE  
UNIFORM GUIDANCE

*Independent Auditor's Report*

To the County Commission and  
Officeholders of Pulaski County, Missouri

**Report on Compliance for Each Major Federal Program**

***Qualified Opinion***

We have audited Pulaski County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Pulaski County, Missouri's major federal programs for the year ended December 31, 2022. Pulaski County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

*Qualified Opinion on COVID-19 Coronavirus State and Local Fiscal Recovery Funds*

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section of our report, Pulaski County, Missouri complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on COVID-19 Coronavirus State and Local Fiscal Recovery Funds for the year ended December 31, 2022.

***Basis for Qualified Opinion***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Pulaski County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Pulaski County, Missouri's compliance with the compliance requirements referred to above.

*Matter Giving Rise to Qualified Opinion on COVID-19 Coronavirus State and Local Fiscal Recovery Funds*

As described in the accompanying schedule of findings and questioned costs, Pulaski County, Missouri did not comply with requirements regarding Assistance Listing No. 21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds as described in finding number 2022-005 for Reporting.

Compliance with such requirements is necessary, in our opinion, for Pulaski County, Missouri to comply with the requirements applicable to that program.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Pulaski County, Missouri's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Pulaski County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Pulaski County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Pulaski County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Pulaski County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Pulaski County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-004. Our opinion on each major federal program is not modified with respect to these matters.



*Government Auditing Standards* requires the auditor to perform limited procedures on Pulaski County, Missouri's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Pulaski County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

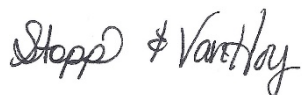
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-004 and 2022-005 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Pulaski County, Missouri's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Pulaski County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Creve Coeur, Missouri  
February 28, 2024

**The County of Pulaski  
Waynesville, Missouri  
Schedule of Expenditures of Federal Awards  
For the year ended December 31, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Number	Federal Expenditures	Awards Provided to Subrecipients
<b>U.S. Department of Agriculture</b>				
Forest Service Schools and Roads Cluster				
Passed through state:				
Missouri Office of Administration				
Schools and Roads - Grants to States	10.665	n/a	\$ 61,661	\$ 46,246
Total Forest Service Schools and Roads Cluster			61,661	46,246
<b>U.S. Department of Housing and Urban Development</b>				
Passed through state:				
Missouri Department of Economic Development				
Community Development Block Grants/State's program and				
Non-Entitlement Grants in Hawaii	14.228	2017-PF-38	2,500	-
<b>U.S. Department of the Interior</b>				
Direct Program:				
Payments in Lieu of Taxes	15.226	n/a	86,218	-
Passed through state:				
Missouri Office of Administration				
National Forest Acquired Lands	15.438	n/a	60,279	45,209
<b>U.S. Department of Justice</b>				
Passed through state:				
Missouri Association of Prosecuting Attorneys				
Crime Victim Assistance	16.575	MAPA22-23Pulaski	11,459	-
Crime Victim Assistance	16.575	MAPAPulaski2022	19,840	-
Crime Victim Assistance	16.575	MAPAPulaski19-21	10,691	-
			41,990	-
<b>U.S. Department of Transportation</b>				
Highway Safety Cluster				
Passed through:				
University of Central Missouri - Missouri Safety Center				
National Priority Safety Programs	20.616	22-M2HVE-05-032	166	-
Total Highway Safety Cluster			166	-
<b>U.S. Department of Treasury</b>				
Direct Program:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	n/a	3,231,069	-
<b>U.S. Department of Health and Human Services</b>				
Passed through state:				
Missouri Department of Social Services				
Child Support Enforcement	93.563	ER10220C079	34,112	-
<b>U.S. Department of Homeland Security</b>				
Passed through state:				
Missouri Department of Public Safety				
Emergency Management Performance Grants	97.042	EMK-2021-EP-00006-092	9,020	-
Total Expenditures of Federal Awards			\$ 3,527,015	\$ 91,455

See Notes to the Schedule of Expenditures of Federal Awards

**The County of Pulaski**  
**Waynesville, Missouri**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the year ended December 31, 2022**

---

**Note 1 - Summary of Significant Accounting Policies**

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This Uniform Guidance requires a schedule that provides total federal awards expended for each federal program and the assistance listing number or other identifying number when the assistance listing number is not available.

This schedule includes all federal awards administered by Pulaski County, Missouri.

Basis of Presentation

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* includes these definitions, which govern the contents of the schedule:

*Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

*Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Because the Schedule presents only a selected portion of the operations of Pulaski County, Missouri, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Pulaski County, Missouri.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Federal expenditures are considered to have occurred when cash is disbursed for allowable expenditures.

Pulaski County, Missouri has not elected to use the 10% de minimis indirect cost rate.

**Note 2 - Donated Personal Protective Equipment**

Pulaski County received no donated personal protective equipment which had been purchased with federal funds. This footnote is unaudited.

**The County of Pulaski  
Waynesville, Missouri  
Schedule of Findings and Questioned Costs  
For the year ended December 31, 2022**

---

**Section 1 - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued

Unmodified Regulatory Basis

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ Yes   X   No

Significant deficiencies identified that are  
not considered to be material weaknesses?

  X   Yes \_\_\_\_\_ None Reported

Any noncompliance material to financial  
statements noted?

  X   Yes \_\_\_\_\_ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

\_\_\_\_\_ Yes   X   No

Significant deficiencies identified  
not considered to be material weaknesses?

  X   Yes \_\_\_\_\_ None Reported

Type of auditor's report issued on  
compliance for major programs:

Qualified

Any audit findings disclosed that are  
required to be reported in accordance  
with section 2 CFR section 200.516(a)?

  X   Yes \_\_\_\_\_ No

Identification of Major Programs:

CFDA  
Number  
21.027

Name of Federal Program or Cluster  
COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish  
between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ Yes   X   No

**The County of Pulaski  
Waynesville, Missouri  
Schedule of Findings and Questioned Costs  
For the year ended December 31, 2022**

---

**Section 2 - Financial Statement Findings**

2022-001 **Criteria:** Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget.

**Condition:** During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had expenditures which were in excess of budgeted expenditures: Civil Fees Fund, Recorder Technology Fund, and the Pulaski County Board for the Handicapped Fund. The following funds did not have a budget prepared: Local Assistance and Tribal Consistency Grant Fund and Community Development Block Grant Fund.

**Cause:** Oversight

**Effect:** Due to exceeding budget in certain funds and due to the lack of prepared budgets in certain funds, the County is in violation of Missouri Revised Statutes.

**Recommendation:** We recommend that the County prepare budgets for all applicable funds and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes. Additionally, the County should closely monitor fund balances on an ongoing basis.

**Management's Response:** Pulaski County will review the findings and work to make necessary corrections in the 2024 Budget and when preparing the 2025 Budget.

2022-002 **Criteria:** Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

**Condition:** Documentation of the County's internal controls has not been prepared.

**Effect:** Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

**Cause:** Management has not prepared documentation of internal controls.

**Recommendation:** We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

**Management's Response:** Pulaski County will review the findings and work to adjust internal controls to adhere more closely with the recommendations.

2022-003 **Criteria:** Per the County's internal control procedures, the Treasurer is responsible for reconciling all bank accounts and all funds to bank statements. Strong internal controls over financial statement reporting require that cash and fund balances be tracked for all funds.

**The County of Pulaski  
Waynesville, Missouri  
Schedule of Findings and Questioned Costs  
For the year ended December 31, 2022**

---

**Section 2 - Financial Statement Findings (continued)**

2022-003 (cont.) **Condition:** The Treasurer prepared an inaccurate bank reconciliation for the COVID-19 Relief Account, resulting in an overstatement of \$1,338,495 in ending fund balance in the American Rescue Plan Act Fund. These misstatements were due to inaccurate reversals of bank transfers out of \$1,345,446 and unrecorded account interest of \$6,950.

**Cause:** Oversight.

**Effect:** Because cash and fund balances are not adequately being tracked within the accounting system or by the Treasurer, it is possible that cash and fund balances could be materially misstated due to error or fraud.

**Recommendation:** We recommend that the Treasurer's office implement the necessary accounting procedures to perform reconciliation of all bank accounts and County funds accurately.

**Management's Response:** Pulaski County will review the findings and work to adjust internal controls to adhere more closely with the recommendations.

**Section 3 - Federal Award Findings (continued)**

2022-004	Federal Grantor:	All Programs
	Pass-through Grantor:	All Programs
	Federal Assistance Listing No.:	All Programs
	Program Title:	All Programs

**Criteria:** Title 2 *U.S. Code of Federal Regulations* Part 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual program, program title and assistance listing number, programs required to be identified as part of a cluster, name of the pass-through entity and identifying number assigned by the pass-through entity for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program.

**Condition:** The schedule of expenditures of federal awards (SEFA) reported by the County in the annual budget documents contained errors in amounts of federal expenditures reported. Additionally, the schedule did not include the identification of programs required to be part of a cluster, names of pass-through entities, identifying numbers assigned by the pass-through entities, or total amounts provided to subrecipients for the applicable programs.

Discrepancies in amounts reported on the SEFA and amounts supported by underlying accounting records are summarized as follows:

**The County of Pulaski  
Waynesville, Missouri  
Schedule of Findings and Questioned Costs  
For the year ended December 31, 2022**

**Section 3 - Federal Award Findings (continued)**

2022-004 (cont.)	Federal Agency	Assistance Listing Number	Federal Program	Original SEFA	As Corrected	Difference
	Agriculture	10.665	Schools and Roads - Grants to States Community Development Block	\$ 200,942	\$ 61,661	\$ 139,281
	HUD	14.228	Grants	-	2,500	(2,500)
	Interior	15.226	Payments in Lieu of Taxes	-	86,218	(86,218)
	Interior	15.438	National Forest Acquired Lands	-	60,279	(60,279)
	Justice	16.575	Crime Victim Assistance Violence Against Women Formula	37,066	41,990	(4,924)
	Justice	16.588	Grants Highway Planning and	12,568	-	12,568
	Transportation	20.205	Construction	58,302	-	58,302
	Transportation	20.616	National Priority Safety Programs COVID-19 Coronavirus State and	249	166	83
	Treasury	21.027	Local Fiscal Recovery Funds	5,109,146	3,231,069	1,878,077
	Health and Human Serv.	93.563	Child Support Enforcement	36,795	34,112	2,683
	Homeland Security	97.036	Disaster Grants - Public Assistance Emergency Management	152,009	-	152,009
	Homeland Security	97.042	Performance Grants	-	9,020	(9,020)
				<u>\$ 5,607,077</u>	<u>\$ 3,527,015</u>	<u>\$ 2,080,062</u>

Furthermore, the SEFA prepared by the County does not indicate the amount of awards passed through to subrecipients.

The County reported total expenditures of \$200,942 under assistance listing number 10.665 - Schools and Roads - Grants to States. Of this total, \$86,218 of this amount was expended under assistance listing number 15.226 - Payments in Lieu of Taxes and \$61,035 was not expended at all during the fiscal year. The County also failed to report total funds remitted to local school districts. Additionally, the County failed to identify the Forest Service Schools and Roads Cluster on the SEFA. \$46,246 of funds expended under this program was disbursed to schools, however, these awards to subrecipients were not reported on the SEFA.

The County omitted funds of \$60,279 expended under assistance listing number 15.438 - National Forest Acquired Lands, including \$45,209 of funds remitted to local schools under the same program.

The County inaccurately reported expenditures of \$5,109,146 of assistance listing number 21.027 - COVID-19 Coronavirus State and Local Fiscal Recovery Funds. Underlying accounting records support actual expenditures of \$3,231,069.

The County inaccurately reported expenditures of \$152,009 of assistance listing number 97.036 - Disaster Grants - Public Assistance funds. This balance reported represents reimbursements received for funds expended in previous years. The County incurred no expenditures under this grant program in the current year.

**Cause:** The County has not implemented a proper system of internal control over SEFA preparation, such as a reconciliation to underlying accounting records or having a separate individual review the SEFA for clerical accuracy after it has been prepared. Reasons for discrepancies varied.

**Effect:** The SEFA presented for the audit did not accurately reflect the County's actual expenditures of federal awards for the year ended December 31, 2022.

**The County of Pulaski  
Waynesville, Missouri  
Schedule of Findings and Questioned Costs  
For the year ended December 31, 2022**

---

**Section 3 - Federal Award Findings (continued)**

2022-004 **Recommendation:** We recommend that the County implement internal controls to ensure that the SEFA completely and  
(cont.) accurately states the expenditures of federal awards of the County each year, such as performing a reconciliation between the SEFA and underlying accounting records. Federal reimbursement grants should be reported on the SEFA based on reimbursable expenditures made during the year.

**Management's Response:** Pulaski County will review the recommendations as presented and work to adjust internal controls to prepare SEFA information in accordance with the recommendations of the auditor.

2022-005	Federal Grantor:	U.S. Department of Treasury
	Pass-through Grantor:	n/a
	Federal Assistance Listing No.:	21.027
	Program Title:	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
	Award Year:	2022
	Compliance Requirement:	Reporting
	Known Questioned Costs:	n/a

**Criteria:** Title 2 *U.S. Code of Federal Regulations* Part 200 requires recipients of Federal awards to comply with laws, regulations, and provisions of contract or grant agreements related to each of its Federal programs. Participants in the COVID-19 Coronavirus State and Local Fiscal Recovery Funds program were required to complete financial, performance, and compliance reporting as outlined in Part 2 of the SLFRF Compliance and Reporting Guide, issued by the U.S. Department of the Treasury. The County was required to appropriately maintain accounting records for compiling and reporting accurate, compliant financial data, in accordance with appropriate accounting standards and principles.

**Condition:** The County elected to obligate funds for the provision of government services in accordance with the \$10 million standard allowance exemption as outlined in the 2022 Final Rule guidance; the standard allowance provision allows a recipient to reimburse itself for eligible past expenditures incurred on or after March 3, 2021 through the date of the standard allowance election.

COVID-19 Coronavirus State and Local Fiscal Recovery Funds are considered obligated and expended on the date that the Commission authorizes the expenditures and cash is disbursed for the authorized use. Accordingly, the County elected to spend \$1,328,061 of salaries, wages, and payroll taxes as an incentive to those who remained employed by the County during the pandemic. This expenditure was not included in the total expenditures reported in the Project and Expenditure Report due for the 4th quarter of 2022.

**Cause:** Oversight.

**Effect:** The Project and Expenditure Report due by January 31, 2023, which covered the period of October 1, 2022 - December 31, 2022, was submitted with inaccurate expenditures. Total cumulative expenditures reported under the County's revenue replacement category for the covered period totaled \$1,951,638, however, the County's underlying accounting records supported total cumulative expenditures for the covered period of \$3,231,069.

**Recommendation:** We recommend that the County implement internal controls to ensure that the Project and Expenditure reports completely and accurately state the cumulative expenditures and current period expenditures of funds expended under the COVID-19 Coronavirus State and Local Fiscal Recovery Funds including performing a reconciliation between the reporting to be submitted and the underlying accounting records. Additionally, the County should include the omitted expenditures in the next Project and Expenditure Report submission using the procedures reflected in the U.S. Department of Treasury *Project and Expenditure Report Guide*, as applicable to the covered period being submitted.



**The County of Pulaski  
Waynesville, Missouri  
Schedule of Findings and Questioned Costs  
For the year ended December 31, 2022**

---

**Section 3 - Federal Award Findings (continued)**

2022-005 **Management's Response:** Pulaski County will review the condition and work to adjust internal controls to insure proper  
(cont.) reporting is completed as defined in the recommendation.

**The County of Pulaski**  
**Waynesville, Missouri**  
**Summary Schedule of Prior Year Findings and Questioned Costs**  
**For the year ended December 31, 2022**

---

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Pulaski County, Missouri, on the applicable findings in the prior audit report issued for the year ended December 31, 2021.

**Prior Year Financial Statement Findings**

2021-001 **Criteria:** Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget and funds are not to be budgeted at a deficit.

**Condition:** During our audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had expenditures which exceeded the budgeted expenditures: CARES Act Fund, Sheriff Revolving Fund, LEPC Chemical Preparedness Fund, and Highway H Maintenance Fund.

**Effect:** The County is in violation of Missouri Revised Statutes due to exceeding budgets in certain funds.

**Cause:** Oversight

**Recommendation:** We recommend that the County periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

**Management's Response:** The County Clerk will perform a detailed review of budgetary statutes and actual expenditures in order to ensure budgetary compliance, and amendments to the budget will be prepared and approved by the County Commission, if necessary. The expected completion date is December 31, 2022. The phone number for the Clerk's office is (573) 774-4704.

**Auditor's Evaluation:** The response is appropriate to correct this concern.

**Status:** Management has not corrected this issue, therefore, this finding is repeated as 2022-001 in the current year.

**Prior Year Federal Award Findings and Questioned Costs**

2021-002 Federal Grantor: All Programs  
Pass-Through Grantor: All Programs  
Federal CFDA Number: All Programs  
Program Title: All Programs

**Criteria:** Title 2 U.S. *Code of Federal Regulations* Part 200 requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of pass-through entity.

**Condition:** Management has not implemented internal controls related to the preparation of the Schedule of Expenditures of Federal Awards (SEFA). During our audit we noted the SEFA contained errors.

**Effect:** Federal expenditures reported in the SEFA were incorrect.

**Cause:** Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

**The County of Pulaski  
Waynesville, Missouri  
Summary Schedule of Prior Year Findings and Questioned Costs  
For the year ended December 31, 2022**

---

**Prior Year Federal Award Findings and Questioned Costs (continued)**

2021-002 **Recommendation:** We recommend management develop internal controls over reporting to ensure an accurate SEFA is prepared.

**Management's Response:** Title 2 *U.S. Code of Federal Regulations* Part 200 is being reviewed and training sessions will be initiated by the County Clerk's office. The County Clerk is working towards capturing grant transactions in a manner sufficient to readily report the necessary information required on the SEFA by the next audit period. The expected completion date is December 31, 2022. The phone number for the Clerk's office is (573) 774-4704.

**Auditor's Evaluation:** The response is appropriate to correct this concern.

**Status:** Management has not corrected this issue, therefore, this finding is repeated as 2022-004 in the current year.



# Scott Fitzpatrick

---

## Missouri State Auditor

Park Plaza  
Transportation Development District

Report No. 2024-048

July 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Park Plaza Transportation Development District

### Background

The Park Plaza Transportation Development District (TDD) was formed in July 2009 for the purpose of relocating and improving Northwest Prairie View Road north of Missouri Route 45 Highway, previously adjacent to Interstate 29, to align with North Chatham Road (the first project phase). Additional improvements also included appropriate signalization modifications, an enclosed storm sewer conveyance system, extension and relocation of public utilities to supplement the roadway improvement, and all associated legal, engineering, land acquisition, and miscellaneous costs (the second project phase). The first and second project phases were completed in 2010 and 2019, respectively, and the City of Kansas City and the Missouri Highways and Transportation Commission (MHTC) subsequently accepted ownership of the project. Project costs for the Park Plaza TDD totaled \$3,337,676.

The project was funded by a 1/2-cent (0.50 percent) sales tax on all taxable transactions within the boundaries of the district. The sales tax was effective January 2010. In June 2013, the district increased the sales tax to 1 percent to fully fund project improvements. The increased sales tax was effective in October 2013.

In October 2009, the Park Plaza TDD issued revenue bonds to pay for project costs. In December 2017, the TDD issued a second set of revenue bonds, to refinance the first set, and obtain funding for the second project phase. The Park Plaza TDD satisfied this debt in its entirety in September 2023. The Board approved certain actions in connection with abolishment of the Park Plaza TDD, including repealing the District's sales tax in October 2023, effective January 1, 2024.

Based on the audit, the cash balance of the Park Plaza TDD as of December 31, 2023, was \$842,552. According to the district's legal counsel, as of April 2024, the district would incur additional estimated legal and administrative expenses totaling \$50,000 related to the dissolution of the district. After the district's final costs and professional fees are paid, the remaining balance will be transferred to the City of Kansas City and the MHTC in accordance with state law.

### Financial Status

The audit of the Park Plaza Transportation Development District indicates the financial condition of the district is such that it may be abolished.

Because of the nature of this audit, no rating is provided.

---

# Park Plaza Transportation Development District

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	Financial Status .....3
---	-------------------------



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Bob Johnson, Executive Director  
and  
Board of Directors  
Park Plaza Transportation Development District  
Kansas City, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On October 24, 2023, the Board of Directors of the Park Plaza Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution.

The district engaged Deborah Loomis, CPA, LLC, to audit the district's financial statements for the year ended December 31, 2022. To minimize duplication of effort, we reviewed the CPA firm's report for the year ended December 31, 2022, since the December 31, 2023, audit had not yet been completed. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2023. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing minutes of meetings, financial records, and other pertinent documents; and interviewing various personnel of the district, as well as certain external parties. We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit determined the Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the Park Plaza Transportation Development District.

A handwritten signature in black ink that reads "Scott Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# Park Plaza Transportation Development District Management Advisory Report - State Auditor's Findings

---

## Financial Status

Our audit of the Park Plaza Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished.

The Park Plaza TDD is located in Platte County, in the City of Kansas City. The district was organized in July 2009 by petition of the property owner/developer within the proposed TDD. The district consists of 1 property owner. The members of the Board of Directors consist of 5 members: 4 representatives of the property owner/developer, and 1 vacancy. The district has a fiscal year end of December 31.

The Park Plaza TDD was formed for the purpose of relocating and improving Northwest Prairie View Road north of Missouri Route 45 Highway, previously adjacent to Interstate 29, to align with North Chatham Road (the first project phase). Additional improvements also included appropriate signalization modifications, an enclosed storm sewer conveyance system, extension and relocation of public utilities to supplement the roadway improvement, and all associated legal, engineering, land acquisition, and miscellaneous costs (the second project phase). The City of Kansas City is the public entity with jurisdiction over the local portion of the project and serves as the Local Transportation Authority. The Missouri Highways and Transportation Commission (MHTC) serves as the entity with jurisdiction over the state portion of the project. The first and second project phases were completed in 2010 and 2019, respectively, and the City of Kansas City and MHTC subsequently accepted ownership of the project. Project costs for the Park Plaza TDD totaled \$3,337,676.

In July 2009, the Board of Directors passed a resolution formally approving the submission of the proposed sales tax rate to the qualified voters of the district and establishing a sales tax rate of 1/2 of 1 percent (0.50 percent) on all taxable transactions within the boundaries of the district. The sales tax was effective in January 2010. In June 2013, the district increased the sales tax to 1 percent to fully fund project improvements. The increased sales tax was effective in October 2013.

In October 2009, the Park Plaza TDD issued revenue bonds to pay for project costs. In December 2017, the TDD issued a second set of revenue bonds, to refinance the first set, and obtain funding for the second project phase. The Park Plaza TDD satisfied this debt in its entirety in September 2023. The Board approved certain actions in connection with abolishment of the Park Plaza TDD, including repealing the District's sales tax in October 2023, effective January 1, 2024. See the table below for district financial activity for the fiscal year ended December 31, 2023.

In October 2023, the Park Plaza TDD Board of Directors formalized its intent to dissolve the district. The District subsequently advised the State Auditor's Office (SAO) in January 2024 of this resolution and requested the SAO proceed with all necessary actions as required pursuant to Section 238.275,





Park Plaza Transportation Development District  
Management Advisory Report - State Auditor's Findings

RSMo. That statute requires the State Auditor to audit the district to determine its financial status, and determine whether it may be abolished pursuant to law. It also states the board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against it; if its liabilities exceed its assets; or while the district is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following table presents the financial activity and cash balances for the year ended December 31, 2023.

	Year Ended December 31, 2023
RECEIPTS	
Sales Tax	\$ 590,211
Transfer from Bond Accounts*	602,645
Other Income	2,500
Total Receipts	1,195,356
DISBURSEMENTS	
Debt Service	366,748
Interest	3,809
County-Financed Project Costs	0
Administrative Costs	34,170
Total Disbursements	404,727
RECEIPTS OVER (UNDER) DISBURSEMENTS	790,629
BEGINNING CASH	51,923
ENDING CASH	\$ 842,552

\* Represents all of the remaining amounts held by the district's bond trustee after bond debt was paid in full.

Source: Compiled by the SAO using the district's bank statements, audited financial statements, and unaudited financial statements.

Based on our audit, the cash balance of the Park Plaza TDD as of December 31, 2023, was \$842,552. According to the district's legal counsel, as of April 2024, the district would incur additional estimated legal and administrative expenses totaling \$50,000 related to the dissolution of the district. There are no pending, threatened, or unasserted claims or assessments against the district, according to district legal counsel. District officials confirmed the district is not insolvent, in receivership, or under the jurisdiction of a bankruptcy court. Based on these representations, district assets are sufficient to pay any remaining costs and obligations. After the district's final costs and professional fees are paid, the remaining balance will be transferred to the City of Kansas City and the MHTC in accordance with Section 238.275.5(1), RSMo.

Based on our audit, the Board of Directors may proceed with the abolishment of the district in accordance with Section 238.275, RSMo.



# Scott Fitzpatrick

---

## Missouri State Auditor

### FOLLOW-UP REPORT ON AUDIT FINDINGS

#### City of Fairview

Report No. 2024-047

July 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# City of Fairview

## Follow-Up Report on Audit Findings

### Table of Contents

---

State Auditor's Letter	2
------------------------	---

---

#### Status of Findings\*

---

1. Overpayments, Improper Use of City Funds, and Conflicts of Interest .....	3
2. Payroll Controls and Procedures .....	4
3. Accounting Controls and Procedures .....	5
4. Disbursements .....	6
5. Utility System Controls and Procedures.....	7
6.1 Budgeting, Planning, and Financial Reporting - Budgets .....	9
6.3 Budgeting, Planning, and Financial Reporting - Filing of financial reports .....	10
6.4 Budgeting, Planning, and Financial Reporting - Published financial statements .....	10
7. Sunshine Law .....	10

\*Includes selected findings



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the Honorable Mayor  
and  
Members of the Board of Aldermen  
City of Fairview, Missouri

We have conducted follow-up work on certain audit report findings contained in Report No. 2022-099, *City of Fairview* (rated as Poor), issued in November 2022, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings for which follow up is considered necessary, and inform the city about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
  - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
  - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
  - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
  - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by the City Clerk and held discussions with the Mayor and City Clerk to verify the status of implementation for the recommendations. Documentation provided by the city included Board meeting minutes, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed from February through April 2024. While working with the city in conducting the follow-up work, we identified various new concerns related to the handling of customer utility payments. Additional work related to these concerns is planned and will be addressed in a subsequent letter to the Mayor and the Board of Aldermen.

Scott Fitzpatrick  
State Auditor

---

# City of Fairview

## Follow-Up Report on Audit Findings

### Status of Findings

---

1. Overpayments, Improper Use of City Funds, and Conflicts of Interest	The former City Clerk was overpaid \$3,351, the Board improperly spent \$120,252 of restricted funds from a city trust fund, and the city paid \$17,325 to a business that the former Mayor managed and owned in violation of city code related to conflicts of interest.
--	---

1.1 Overpayments to former City Clerk	The former City Clerk was overpaid \$3,351 from January 2020 through March 2021. The former City Clerk recorded more hours worked in the payroll system than she reported on her weekly timecards from January 2020 through March 2021. The former City Clerk did not sign most of her weekly timecards and her supervisor (the former Mayor) did not sign any of these timecards. The former City Clerk signed 30 of the 65 payroll checks issued to herself, including 24 of the 54 checks issued with overpayments. The former City Clerk paid herself on a weekly basis instead of a bi-monthly basis in violation of city code.
---------------------------------------	--

Recommendation	The Board of Aldermen work with law enforcement officials regarding possible criminal prosecution of the overpayments and take the necessary actions to obtain restitution.
----------------	---

Status	<b>In Progress</b>  The Board is currently working with the Newton County Sheriff's Office. Per the Newton County Sheriff's Office, their investigative report was submitted to the Prosecuting Attorney on April 23, 2024.
--------	---

1.2 Revocable Trust of John Q. Hammons	The Board improperly spent restricted funds from the Revocable Trust of John Q. Hammons, including building purchases, well pump repairs (subsequently repaid), and election costs. The Board also did not obtain appraisals for the building purchases and did not enter into adequately detailed rental agreements for the apartments located in the buildings.
--	---

Recommendation	The Board of Aldermen ensure trust funds are used in compliance with the terms of the trust, appraisals are performed for any property considered to be purchased in the future, and detailed written rental agreements are prepared and signed for all rental properties.
----------------	--

Status	<b>Implemented</b>  Invoices for all disbursements from the Trust were reviewed and determined to be reasonable and in accordance with the Trust requirements. Appraisals were not needed as no property was purchased during 2023. The city has a sufficiently detailed rental agreement with the United States Postal Service. The rental apartment in the post office building is now being used as the city's police department office and one of the 2 apartments in the grocery store
--------	---



City of Fairview  
Follow-up Report on Audit Findings  
Status of Findings

building was incorporated into the grocery store and is no longer a rental. The other apartment in the grocery store building is currently vacant.

### 1.3 Conflicts of interest

The city paid \$17,325 to a company owned and managed by the former Mayor in violation of city code related to conflicts of interest, and the Board did not adequately monitor city activities for conflicts of interest. In addition, some of these checks were issued prior to the date of the related invoice.

### Recommendation

The Board of Aldermen closely examine city transactions to identify conflicts of interest, and ensure disbursements are not made until after the invoices are received and properly approved.

### Status

#### **Partially Implemented**

We did not note any conflicts of interest. The city has not created any procedures for identifying conflicts of interest. The Board is not provided with a listing of city disbursements; therefore, the Board is unable to closely examine transactions to identify conflicts of interest. Disbursement documentation did not include any Board review or approval. We did not note any checks issued prior to the date of the invoice.

## 2. Payroll Controls and Procedures

Significant improvement over payroll controls and procedures was needed.

### 2.1 Timecards and leave records

Timecards were not always signed by the employee or supervisor to document approval and review of time worked, and leave records maintained did not always adequately track the hours of vacation leave earned and used, and any remaining balances.

### Recommendation

The Board of Aldermen ensure timecards are properly signed and approved, employee leave balances are properly tracked and monitored, and reviews of timecards are performed to ensure the propriety of payroll payments.

### Status

#### **Not Implemented**

From our review of the November 2023 timecards, we noted that none of the timecards were signed by the employee or approved by the supervisor. Additionally, timecards were not required for all city employees and the formats for the timecards were not consistent for all employees. The City Clerk indicated a leave balance report is not maintained. There is no indication the Board reviews the monthly payroll report.

### 2.2 City code

The former City Clerk did not always follow city code regarding vacation leave, compensation, and related employees. The Board also did not have



City of Fairview  
Follow-up Report on Audit Findings  
Status of Findings

	ordinances establishing the amount of compensation of any city officials and employees.
Recommendation	The Board of Aldermen follow city code and establish the compensation of all city officials and employees by ordinance as authorized by statute.
Status	<b>Not Implemented</b>  We could not determine if the city was following the city code regarding vacation leave as a leave balance report is not maintained. The Mayor and City Clerk both indicated they do not have ordinances establishing the amount of compensation for city officials and employees. Currently, there are no related employees working for the city.
2.3 Cost allocations	The city had no documentation to justify the allocation of the City Clerk's compensation to the various city funds.
Recommendation	The Board of Aldermen allocate disbursements to city funds based on specific criteria and retain documentation to support the allocation.
Status	<b>Not Implemented</b>  The city does not have an ordinance or specific criteria for allocating the City Clerk's salary. The Mayor and City Clerk both indicated the City Clerk's salary is now paid from the city's Water Fund.
3. Accounting Controls and Procedures	Accounting controls and procedures needed improvement.
3.1 Oversight and segregation of duties	The Board had not established adequate segregation of duties or supervisory reviews over the various financial accounting functions performed by the City Clerk.
Recommendation	The Board of Aldermen segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.
Status	<b>Not Implemented</b>  The City Clerk indicated accounting duties have not been segregated. The Board has not implemented appropriate reviews and monitoring procedures.
3.2 Depositing and receipting	The former City Clerk and former City Treasurer did not always deposit receipts intact and timely, and rental deposits for the John Q. Hammons Community Center were not always receipted or deposited.



City of Fairview  
Follow-up Report on Audit Findings  
Status of Findings

---

Recommendation	The Board of Aldermen ensure all money received is deposited intact and timely, and receipt slips are issued for all money received. In addition, determine the status of the rental deposits on hand and deposit or return them to the payer.
----------------	--

Status	<b>Not Implemented</b>  Deposits were not made intact or timely, and receipt slips were not issued for all money received, during November 2023. The City Clerk indicated the status of rental deposits is not monitored.
--------	---

3.3 Bank accounts      The city maintained an excessive number of bank accounts.

Recommendation      The Board of Aldermen evaluate and reduce the number of bank accounts.

Status      **In Progress**  
  
The city has reduced the number of checking accounts from 24 to 12.

---

4. Disbursements      Controls and procedures over disbursements needed improvement.

4.1 Procurement procedures and contracts      City officials did not always solicit bids or proposals as required by city code, and did not always enter into written contracts. The city did not file a 1099 form for asphalt work performed.

Recommendation      The Board of Aldermen follow formal bidding policies and procedures as required by city code, enter into written contracts prior to beginning work as required by state law, and ensure 1099 forms are issued in accordance with IRS regulations.

Status      **Not Implemented**  
  
The City Clerk provided documentation of Board meeting minutes in May 2023 where the Board opened, reviewed, and awarded bids for water and wastewater treatment services, maintenance services, and trash services. However, no documentation was retained by the city that bids were advertised as required by city code. The city did not have a written contract for water and wastewater treatment services. The city did not issue any 1099 forms for these services for 2023.

4.2 Credit cards      The city did not monitor credit card limits, adequate supporting documentation was not retained for some credit card purchases, and some disbursements made were not a necessary and prudent use of public funds.





City of Fairview  
Follow-up Report on Audit Findings  
Status of Findings

---

Recommendation	The Board of Aldermen review and adjust credit card limits, require adequate, detailed supporting documentation be retained for all disbursements, and ensure all disbursements are necessary and a prudent use of public funds.
----------------	--

Status	<p><b>Partially Implemented</b></p> <p>Supporting documentation was retained for the November 2023 credit card statement. The Mayor and City Clerk indicated there is not an approval process for the use of the credit card and the Board has not reviewed or adjusted credit card limits. The Board is not provided with a detailed listing of city disbursements or supporting documentation; therefore, the Board is unable to ensure all disbursements are a necessary and prudent use of public funds.</p>
--------	--

4.3 Dual signatures	The former City Clerk and former City Treasurer signed their own payroll checks, the former Mayor signed checks issued to a company he managed and owned, on numerous occasions, and the former City Clerk typically signed the payroll checks of the Meter Reader (her grandson).
---------------------	--

Recommendation	The Board of Aldermen require dual independent signatures on all checks.
----------------	--

Status	<p><b>Implemented</b></p> <p>We reviewed checks issued from the city's bank accounts for November 2023 and determined that there were two independent signatures on all checks.</p>
--------	---

---

5. Utility System Controls and Procedures	Significant weaknesses existed in the city's utility system controls and procedures. As a result, there was less assurance all utility payments had been properly recorded and transmitted.
---	---

5.1 Utility reconciliations	City personnel did not prepare proper reconciliations related to utility services. The former City Clerk did not perform monthly reconciliations of amounts billed, payments received, and amounts unpaid for utility services. Significant differences between the gallons of water pumped and gallons of water billed and used by the city were not investigated.
-----------------------------	---

Recommendation	The Board of Aldermen ensure monthly reconciliations are performed of amounts billed to amounts collected and delinquent accounts, and significant differences between gallons of water billed to gallons pumped should be investigated and resolved.
----------------	---

Status	<p><b>Not Implemented</b></p> <p>The City Clerk indicated their current utility billing software does not generate a reconciliation and a manual reconciliation is not performed for amounts billed, payments received, and amounts delinquent. In addition, the</p>
--------	--



City of Fairview  
Follow-up Report on Audit Findings  
Status of Findings

Mayor indicated that reconciliations between gallons of water pumped and gallons of water billed and used by the city are not performed and significant differences are not investigated.

## 5.2 Adjustments

The former City Clerk made adjustments to customer accounts, including writing off charges caused by water leaks or incorrect meter readings, without obtaining independent approval or maintaining adequate documentation to support the reason for the adjustment.

### Recommendation

The Board of Aldermen require the City Clerk to prepare a report of adjustments and ensure an independent and/or supervisory review and approval of all adjustments made in the utility system is performed.

### Status

#### **Not Implemented**

The City Clerk indicated that an adjustment report is not prepared and approvals made are not reviewed and approved.

## 5.3 Late penalties and shut off procedures

Late penalties were not always charged and utility services were not shut off in accordance with city ordinances.

### Recommendation

The Board of Aldermen ensure late penalties are charged and utility service is shut off in accordance with city ordinance, and maintain a record of shut offs, along with any relevant documentation.

### Status

#### **Partially Implemented**

The City Clerk indicated late fees are automatically applied to utility accounts on the 18th of every month by the utility accounting software. We reviewed the utility accounts and late fees were applied. The Mayor and City Clerk indicated that their current utility billing software does not retain reports prior to the current month; therefore, the City Clerk prints off a record of current water bills due and makes a list of the water customers that are two months delinquent. This list is given to the Mayor who then delivers shut off notices to these delinquent water customers giving them 24 hours to pay or service will be disconnected. We noted there is no documentation maintained that shut offs are actually performed and the city is still not following the city ordinance. City Ordinance 68.010(8) states, ". . . Failure to pay a bill by the thirtieth day following the close of the period for which service was rendered shall result in the disconnection of the service and such disconnection shall be made without the necessity of notice to the water user."

## 5.4 Utility deposits

The City Clerk did not reconcile the list of customer utility deposits held to the related money held in the Water/Sewer Fund bank account.



City of Fairview  
Follow-up Report on Audit Findings  
Status of Findings

Recommendation	The Board of Aldermen periodically reconcile customer utility deposits in the utility system to accounting records and cash balances, and promptly investigate any differences. In addition, any unidentified money should be disbursed in accordance with state law.
Status	<b>Not Implemented</b>  The City Clerk indicated that a reconciliation of customer utility deposits is not performed.
5.5 Partial payments	The city did not have an ordinance or written policies authorizing partial payments. Partial payments were not approved by someone independent of the utility's accounting functions and written payment agreements for partial payments did not exist.
Recommendation	The Board of Aldermen establish an ordinance for partial payments and create policies and procedures governing the process that should include at least (1) a written payment plan for each partial payer, and (2) approval of each plan by someone independent of the utility's accounting functions.
Status	<b>Partially Implemented</b>  The Board of Aldermen established an ordinance for partial payments that was approved on September 12, 2023. The city has a partial payment plan agreement form for partial payers, but approval of the plan is not conducted by someone independent of the utility's accounting functions.
6.1 Budgeting, Planning, and Financial Reporting - Budgets	City officials did not include all the statutorily required elements in the budgets prepared for the years ending December 31, 2021, and 2020. The Board did not adequately monitor budget-to-actual receipts and disbursements. Budget amendments were not prepared or approved by the Board before the budgets for these funds were overspent or before the fiscal year ended.
Recommendation	The Board of Aldermen prepare annual budgets that contain all information required by state law, ensure disbursements do not exceed budgeted amounts, and prepare any necessary budget amendments timely.
Status	<b>Not Implemented</b>  The City Clerk indicated the city did not prepare an annual budget for 2023.



City of Fairview  
Follow-up Report on Audit Findings  
Status of Findings

---

6.3 Budgeting, Planning,  
and Financial Reporting  
- Filing of financial  
reports

City officials did not file an accurate financial report with the SAO for the year ended December 31, 2020, as required by state law. The financial report submitted did not include accurate ending cash balances for 3 of the 12 funds (excluding the Municipal Court Fund) and did not include the Hammons Endowment Fund.

Recommendation

The Board of Aldermen submit accurate annual financial reports to the State Auditor's Office.

Status

**Not Implemented**

Financial reports were not filed with SAO for the year ended December 31, 2022, as required by state law. Instead, the city submitted bank statements for 9 of the 12 funds (excluding the Municipal Court Fund). Funds not included were the Replacement and Extension, Bond Reserve, and American Rescue Plan Funds.

---

6.4 Budgeting, Planning,  
and Financial Reporting  
- Published financial  
statements

City officials did not publish semiannual financial statements for the year ended December 31, 2020, as required by state law.

Recommendation

The Board of Aldermen publish semiannual financial statements as required by state law and city code.

Status

**Not Implemented**

The City Clerk indicated there is no documentation to support that semiannual financial statements were published for the first six months of 2023.

---

7. Sunshine Law

The city did not comply with the Sunshine Law for some closed and open Board meetings.

7.1 Closed meetings

The Board did not comply with the Sunshine Law for 7 out of 8 closed meetings held during the year ended December 31, 2020.

Recommendation

The Board of Aldermen ensure specific reasons for closing a meeting are documented in the open minutes and discussions are limited to the specific reasons cited for closing the meeting.

Status

**Not Implemented**

The city held a closed meeting on November 14, 2023, but failed to specify the reason for holding a closed meeting. The city also did not maintain



City of Fairview  
Follow-up Report on Audit Findings  
Status of Findings

---

meeting minutes for this closed meeting; therefore, it is not known if discussions were limited to the specific reason for holding a closed meeting.

## 7.2 Open meetings

The Board did not always comply with the Sunshine Law regarding open meetings.

## Recommendation

The Board of Aldermen ensure all Board meetings are held at a place and in a manner to accommodate and allow the public access to the meetings, proper notification and agendas for public meetings are given, and the reasons for holding emergency meetings are documented.

## Status

### **Implemented**

According to the City Clerk, Board meetings have been and are held at city hall. Notice of upcoming Board meetings are posted on the city's Facebook page and the marquee sign approximately one month prior to the meeting. The City Clerk also indicated that the agenda is posted on the city hall bulletin boards a few days before the meeting. The city has not held any emergency meetings.



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
May 2024

Report No. 2024-046

July 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Political Subdivision Filings

## May 2024

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended November 30, 2023 Reports Due May 31, 2024.....	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2023 Filed in May 2024 .....	5
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in May 2024 .....	6
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due January 31, 2024 Filed in May 2024 .....	7
E	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due February 29, 2024 Filed in May 2024 .....	8
F	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due March 31, 2024 Filed in May 2024 .....	9



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions, other than cities, towns, and villages, required to file a financial report under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office shall notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 9 political subdivisions required to file a financial report by May 31, 2024, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in May 2024, after their filing deadline. The filing status for these 11 entities is presented in summary on page 3 and by individual entity in Appendixes B to F.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is stylized, with the first letters of the first and last names being capitalized and prominent.

Scott Fitzpatrick  
State Auditor



---

# Monthly Report on Political Subdivision Filings

## May 2024

### Executive Summary

---

#### **Executive Summary**

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

This report includes the filing status for the 9 political subdivisions, other than cities, towns, and villages, with a fiscal year end of November 30, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 9 political subdivisions, 7 filed an annual financial report timely.

This report also includes the filing status for 11 political subdivisions, other than cities, towns, and villages, that filed their financial report in May 2024, after their filing deadline.

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due May 31, 2024

Fiscal Year Ended November 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Amazonia Levee District	Yes	December 20, 2023
Greene	PWSD 5 Greene County	No	
Holt	Big Tarkio Drainage District	Yes	January 22, 2024
Jefferson	Goldman FPD	Yes	December 27, 2023
Laclede	Lebanon SRD 1 Laclede County	No	
Moniteau	Tipton Rural FPD	Yes	May 3, 2024
New Madrid	Drainage District 29 New Madrid County	Yes	December 20, 2023
St. Charles	PWSD 2 St. Charles County	Yes	May 15, 2024
St. Francois	Leadwood FPD	Yes	May 29, 2024
Total Filed		7	
Total Not Filed		2	

Acronyms:

FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District

Appendix B  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2023  
Filed in May 2024

Fiscal Year Ended December 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cooper	PWSD 1 Cooper County	Yes	May 21, 2024
Total Filed		1	

Acronyms:

PWSD            Public Water Supply District

Appendix C  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Filed in May 2024

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	Tuscany Village CID	Yes	May 15, 2024
St. Charles	Consolidated North County LD	Yes	May 2, 2024
St. Louis City	620 Market CID	Yes	May 29, 2024
Total Filed		3	

Acronyms:

CID            Community Improvement District  
LD            Levee District

Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due January 31, 2024  
 Filed in May 2024

Fiscal Year Ended July 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lewis	La Grange SRD Lewis County	Yes	May 22, 2024
Scott	Sikeston SRD Scott County	Yes	May 17, 2024
Total Filed		2	

Acronyms:

SRD                      Special Road District

Appendix E  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due February 29, 2024  
 Filed in May 2024

Fiscal Year Ended August 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Nursing Home District	Yes	May 14, 2024
Knox	Knox County Nursing Home District	Yes	May 20, 2024
Total Filed		2	

Appendix F  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due March 31, 2024  
 Filed in May 2024

Fiscal Year Ended September 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jefferson	Glaize Creek Sewer District	Yes	May 23, 2024
Schuyler	Schuyler County Nursing Home District	Yes	May 22, 2024
Wayne	Clearwater Ambulance District	Yes	May 2, 2024
Total Filed		3	



# Scott Fitzpatrick

---

## Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
May 2024

Report No. 2024-045

July 2024

[auditor.mo.gov](https://auditor.mo.gov)



---

# Monthly Report on Municipal Court and Revenue Filings

## May 2024

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended November 30, 2023 Reports Due May 31, 2024.....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2023 Filed in May 2024 .....	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in May 2024 .....	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due February 29, 2024 Filed in May 2024 .....	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2024 Filed in May 2024 .....	9
F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due April 30, 2024 Filed in May 2024 .....	10



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by May 31, 2024, under Section 105.145, RSMo, and 15 CSR 40-3.030 and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) shall notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO shall notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Due to different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 3 cities is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in May 2024, after their filing deadline. The filing status for these 10 cities and 2 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Municipal Court and Revenue Filings

May 2024

## Executive Summary

---

### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedure to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. Rule 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires the SAO to notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359, RSMo, and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and a mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 3 cities with a fiscal year end of November 30, 2023, whose financial report was due by May 31, 2024. Of the 3 municipalities, 1 filed the financial report timely. Of the 3 municipalities required to file an addendum, none filed timely. Of the 2 municipalities required to file a certification, 1 filed timely.



Monthly Report on Municipal Court and Revenue Filings  
May 2024  
Executive Summary

---

This report includes the filing status for 10 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in May 2024, after their filing deadline. Of these municipalities, 6 filed an annual financial report, 4 filed an addendum, and 5 filed a certification.

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due May 31, 2024

Fiscal Year Ended November 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Mayview	No		No	N/A
St. Louis	City of Flordell Hills	Yes	November 30, 2023	No	Yes
	City of Florissant	No		No	No
Total Filed		1		0	1
Total Not Filed		2		3	1
Total N/A		0		0	1

N/A Entities without a municipal judge are not required to file a certification.

Appendix B  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2023  
Filed in May 2024

Fiscal Year Ended December 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Worth	Village of Worth	Yes	May 23, 2024	N/A	N/A
Total Filed		1		0	0

N/A    Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix C  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Filed in May 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clinton	City of Plattsburg	Yes	May 13, 2024	No	No
Crawford	City of Cuba	Yes	May 29, 2024	No	Yes
Jefferson	City of Byrnes Mill	**	December 21, 2023	Yes	Yes
Pulaski	City of Crocker	No		Yes	N/A
Reynolds	City of Ellington	Yes	May 8, 2024	No	N/A
Stoddard	City of Puxico	***	January 19, 2024	Yes	N/A
Total Filed		3		3	2

\*\* Filed by December 31, 2023.

\*\*\* Filed after December 31, 2023, but before May 2024.

N/A Entities without a municipal judge are not required to file a certification.

Appendix D  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due February 29, 2024  
Filed in May 2024

Fiscal Year Ended August 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Scotland	City of Memphis	Yes	May 22, 2024	No	N/A
St. Louis	Village of Pasadena Park	Yes	May 30, 2024	***	***
Total Filed		2		0	0

\*\*\* Filed after February 29, 2024, but before May 2024.

N/A Entities without a municipal judge are not required to file a certification.



Appendix E  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due March 31, 2024  
Filed in May 2024

Fiscal Year Ended September 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Henry	City of Clinton	***	April 23, 2024	No	Yes
St. Francois	City of Farmington	**	March 19, 2024	Yes	Yes
Total Filed		0		1	2

\*\* Filed by March 31, 2024.

\*\*\* Filed after March 31, 2024, but before May 2024.

Appendix F  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due April 30, 2024  
 Filed in May 2024

Fiscal Year Ended October 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jasper	City of Webb City	No		**	Yes
Total Filed		0		0	1

\*\*      Filed by April 30, 2024.



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
April 2024

Report No. 2024-044

June 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Political Subdivision Filings

## April 2024

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended October 31, 2023 Reports Due April 30, 2024 .....	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2023 Filed in April 2024 .....	6
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in April 2024 .....	7
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due January 31, 2024 Filed in April 2024 .....	8
E	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due February 29, 2024 Filed in April 2024 .....	9
F	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due March 31, 2024 Filed in April 2024 .....	10



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions, other than cities, towns, and villages, required to file a financial report under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office shall notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 57 political subdivisions required to file a financial report by April 30, 2024, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in April 2024, after their filing deadline. The filing status for these 18 entities is presented in summary on page 3 and by individual entity in Appendixes B to F.

A handwritten signature in black ink, reading "S. Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Political Subdivision Filings

April 2024

## Executive Summary

---

### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

This report includes the filing status for the 57 political subdivisions, other than cities, towns, and villages, with a fiscal year end of October 31, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 57 political subdivisions, 52 filed an annual financial report timely.

This report also includes the filing status for 18 political subdivisions, other than cities, towns, and villages, that filed their financial report in April 2024, after their filing deadline.

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due April 30, 2024

Fiscal Year Ended October 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	PWSD 1 Adair County	Yes	April 11, 2024
Atchison	Corning Levee District 2	Yes	December 4, 2023
	Fairfax Drainage District	Yes	March 27, 2024
Buchanan	DeKalb FPD	Yes	December 2, 2023
Cape Girardeau	Little River Drainage District	Yes	February 29, 2024
Carroll	Baltimore Bend Levee District	No	
	Wakenda Township Drainage District	Yes	November 20, 2023
Cass	58 Hwy Regional Market Center CID	Yes	April 8, 2024
	Belton/Raymore Interchange TDD	Yes	April 24, 2024
	Foxridge CID	Yes	April 24, 2024
	Foxwood Village Shops CID	Yes	April 24, 2024
	Highway 58 & Dean Avenue CID	Yes	April 26, 2024
	Hubach Hill Rd/North Cass Parkway CID	Yes	April 24, 2024
	Hubach Hill Rd/North Cass Parkway TDD	Yes	April 24, 2024
	Jeter Farm CID	Yes	February 27, 2024
	Raymore Galleria CID	Yes	April 24, 2024
Clay	Smithville Commons CID	Yes	April 4, 2024
Cole	Capital Mall CID	Yes	April 18, 2024
	Missouri State Penitentiary CID	Yes	February 26, 2024
	St. Mary's Hospital CID	No	
Dade	Dade County R-IV Rural FPD	Yes	January 22, 2024
Gentry	Grand River Regional Ambulance District	Yes	December 20, 2023
Jackson	Ditzler CID	Yes	January 11, 2024
	Highway 350 CID	Yes	March 8, 2024
	PWSD 1 Jackson County	Yes	April 17, 2024
	Raytown Crossing CID	Yes	April 17, 2024
	Raytown Highway 350 TDD	Yes	April 29, 2024
	Raytown Square CID	Yes	April 1, 2024
Jasper	1717 Market Place TDD	Yes	April 22, 2024
	32nd Street Theatre CID	Yes	April 22, 2024
	510 Rangeline CID	Yes	April 29, 2024
	Centennial Railroad TDD	Yes	April 11, 2024
	Joplin Public Library District	Yes	January 18, 2024
	Northpark Lane CID	Yes	April 23, 2024
Jefferson	Auto Plaza CID	Yes	February 26, 2024
	Highway 21 TDD	Yes	April 11, 2024
	North Jefferson Ambulance District	Yes	December 5, 2023
	Valle Ambulance District	Yes	November 29, 2023
Knox	PWSD 1 Knox County	Yes	April 27, 2024
Lafayette	PWSD 1 Lafayette County	Yes	January 23, 2024
	Wellington-Napoleon FPD	No	
Lewis	Gregory Levee District	Yes	November 10, 2023
	Lewis County Nursing Home District	Yes	February 20, 2024
Macon	Callao Town & Country Volunteer FPD	Yes	December 22, 2023
Montgomery	PWSD 1 Montgomery County	Yes	January 30, 2024
New Madrid	Drainage District 18 New Madrid County	Yes	April 10, 2024
	St. John's Bayou Basin Drainage District	Yes	November 14, 2023

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due April 30, 2024

Fiscal Year Ended October 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Newton	32nd Street Place CID	Yes	April 26, 2024
	Hope Valley CID	Yes	April 22, 2024
Osage	Meta Fire & Rescue FPD	Yes	April 23, 2024
Platte	Platte City Market Center CID	Yes	February 15, 2024
	PWSD 3 Platte County	No	
Ray	Ray County Memorial Hospital	Yes	April 18, 2024
Ste. Genevieve	Ste. Genevieve Ambulance District	Yes	November 28, 2023
Sullivan	Sullivan County Memorial Hospital	Yes	March 14, 2024
Warren	Warrenton FPD	Yes	December 19, 2023
Wayne	East Wayne Ambulance District	No	
Total Filed		52	
Total Not Filed		5	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District
TDD	Transportation Development District



Appendix B  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2023  
Filed in April 2024

Fiscal Year Ended December 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Callaway	Capital View Drainage District	Yes	April 5, 2024
Cape Girardeau	Millersville Rural FPD	Yes	April 14, 2024
Carroll	Norborne FPD	Yes	April 9, 2024
Henry	Montrose SRD Henry County	Yes	April 26, 2024
Total Filed		4	

Acronyms:

FPD            Fire Protection District  
SRD            Special Road District

Appendix C  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Filed in April 2024

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Camden	Camden County Ambulance District	Yes	April 11, 2024
Jackson	Crackerneck Center CID	Yes	April 19, 2024
Pemiscot	Caruthersville Library District	Yes	April 11, 2024
Total Filed		3	

Acronyms:

CID                      Community Improvement District

Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due January 31, 2024  
 Filed in April 2024

Fiscal Year Ended July 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lafayette	Higginsville SRD Lafayette County	Yes	April 8, 2024
Osage	Linn City SRD Osage County	Yes	April 4, 2024
Total Filed		2	

Acronyms:

SRD                      Special Road District

Appendix E  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due February 29, 2024  
Filed in April 2024

Fiscal Year Ended August 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jefferson	Arnold Retail Corridor TDD	Yes	April 1, 2024
Wayne	PWSD 3 Wayne County	Yes	April 11, 2024
Total Filed		2	

Acronyms:

PWSD      Public Water Supply District  
TDD        Transportation Development District

## Appendix F

### Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due March 31, 2024

Filed in April 2024

Fiscal Year Ended September 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Callaway	Millersburg FPD	Yes	April 29, 2024
Clinton	PWSD 3 Clinton County	Yes	April 29, 2024
Cole	Cole Junction Levee District	Yes	April 13, 2024
Howell	PWSD 2 Howell-Oregon County	Yes	April 19, 2024
Monroe	Monroe City Ambulance District	Yes	April 20, 2024
Ripley	Doniphan-Ripley County PLD	Yes	April 22, 2024
Scott	PWSD 4 Scott County	Yes	April 19, 2024
Total Filed		7	

#### Acronyms:

FPD	Fire Protection District
PLD	Public Library District
PWSD	Public Water Supply District



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
April 2024

Report No. 2024-043

June 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Municipal Court and Revenue Filings

## April 2024

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended October 31, 2023 Reports Due April 30, 2024 .....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2023 Filed in April 2024 .....	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2023 Filed in April 2024 .....	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due October 31, 2023 Filed in April 2024 .....	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in April 2024 .....	9
F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due February 29, 2024 Filed in April 2024 .....	10
G	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2024 Filed in April 2024 .....	11



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by April 30, 2024, under Section 105.145, RSMo, and 15 CSR 40-3.030 and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) shall notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO shall notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Due to different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 14 cities is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in April 2024, after their filing deadline. The filing status for these 24 cities and 5 villages is presented in summary on page 4 and by individual entity in Appendixes B to G.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor



---

# Monthly Report on Municipal Court and Revenue Filings

April 2024

## Executive Summary

---

### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedure to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. Rule 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires the SAO to notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359, RSMo, and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and a mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 14 cities with a fiscal year end of October 31, 2023, whose financial report was due by April 30, 2024. Of the 14 municipalities, 10 filed the financial report timely. Of the 13 municipalities required to file an addendum, 8 filed timely. Of the 6 municipalities required to file a certification, 3 filed timely.



Monthly Report on Municipal Court and Revenue Filings  
April 2024  
Executive Summary

---

This report includes the filing status for 24 cities and 5 villages that filed at least one of the items (financial report, addendum, or certification) in April 2024, after their filing deadline. Of these municipalities, 15 filed an annual financial report, 12 filed an addendum, and 12 filed a certification.

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due April 30, 2024

Fiscal Year Ended October 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Raymore	Yes	February 13, 2024	No	No
Clay	City of Smithville	Yes	April 17, 2024	No	N/A
Cole	City of Jefferson City	No		No	Yes
Holt	City of Maitland	Yes	April 26, 2024	Yes	N/A
	City of Oregon	Yes	March 8, 2024	Yes	N/A
Jackson	City of Raytown	Yes	April 3, 2024	Yes	Yes
Jasper	City of Asbury	Yes	April 30, 2024	N/A	N/A
	City of Carterville	Yes	February 8, 2024	Yes	No
	City of Joplin	Yes	April 22, 2024	Yes	Yes
	City of Webb City	No		Yes	No
Jefferson	City of De Soto	No		Yes	N/A
Laclede	City of Conway	Yes	March 12, 2024	No	N/A
Linn	City of Marceline	Yes	April 17, 2024	Yes	N/A
Platte	City of Platte City	No		No	N/A
Total Filed		10		8	3
Total Not Filed		4		5	3
Total N/A		0		1	8

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2023  
Filed in April 2024

Fiscal Year Ended December 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Maryland Heights	**	June 29, 2023	***	Yes
Total Filed		0		0	1

\*\* Filed by June 30, 2023.

\*\*\* Filed after June 30, 2023, but before April 2024.

Appendix C  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due September 30, 2023  
Filed in April 2024

Fiscal Year Ended March 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clinton	Village of Grayson	Yes	April 1, 2024	N/A	N/A
St. Louis	Village of Hillsdale	**	August 30, 2023	**	Yes
Total Filed		1		0	1

\*\* Filed by September 30, 2023.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix D  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due October 31, 2023  
Filed in April 2024

Fiscal Year Ended April 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jasper	City of Carl Junction	***	December 8, 2023	**	Yes
Total Filed		0		0	1

\*\*      Filed by October 31, 2023.

\*\*\*      Filed after October 31, 2023, but before April 2024.

Appendix E  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Filed in April 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	City of Laddonia	***	January 29, 2024	Yes	N/A
Cole	City of Taos	***	January 3, 2024	Yes	N/A
Harrison	Village of Mount Moriah	Yes	April 4, 2024	N/A	N/A
Laclede	Village of Evergreen	Yes	April 3, 2024	N/A	N/A
Ray	City of Lawson	***	January 29, 2024	Yes	No
St. Louis	City of Country Club Hills	**	July 17, 2023	No	Yes
Total Filed		2		3	1

\*\* Filed by December 31, 2023.

\*\*\* Filed after December 31, 2023, but before April 2024.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix F  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due February 29, 2024  
 Filed in April 2024

Fiscal Year Ended August 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	Village of Pasadena Park	No		Yes	Yes
Total Filed		0		1	1



Appendix G  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due March 31, 2024  
Filed in April 2024

Fiscal Year Ended September 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	City of Farber	Yes	April 3, 2024	Yes	N/A
Barry	City of Exeter	Yes	April 7, 2024	No	N/A
Cass	City of Peculiar	**	March 6, 2024	**	Yes
Clinton	City of Cameron	Yes	April 23, 2024	No	N/A
Franklin	City of Sullivan	Yes	April 23, 2024	No	No
Greene	City of Strafford	**	March 19, 2024	Yes	Yes
Henry	City of Clinton	Yes	April 23, 2024	No	No
	City of Urich	Yes	April 23, 2024	No	N/A
Johnson	City of Warrensburg	**	March 29, 2024	Yes	Yes
Lafayette	City of Concordia	Yes	April 19, 2024	**	**
Madison	City of Fredericktown	Yes	April 23, 2024	**	**
McDonald	City of Anderson	Yes	April 2, 2024	Yes	Yes
Monroe	City of Monroe City	Yes	April 29, 2024	Yes	N/A
Newton	City of Neosho	**	March 25, 2024	**	Yes
Ozark	City of Gainesville	Yes	April 17, 2024	Yes	N/A
St. Louis	City of Normandy	**	March 28, 2024	**	Yes
	City of Pagedale	No		Yes	**
Stone	City of Branson West	Yes	April 19, 2024	Yes	Yes
Total Filed		12		8	7

\*\* Filed by March 31, 2024.

N/A Entities without a municipal judge are not required to file a certification.



# Scott Fitzpatrick

---

## Missouri State Auditor

### Office of Attorney General

Report No. 2024-042

June 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Office of Attorney General

Financial Services Section Accounts Receivable	The Office of Attorney General (AGO) - Financial Services Section (FSS) has not established policies and procedures over accounts receivable collections. The FSS did not properly monitor accounts receivable cases, and as a result, cases needing additional collection efforts or closure were not identified timely. The State Auditor's Office systematically selected 40 cases to review and noted improvement in the accounts receivable case records since the prior audit. However, further improvements are necessary as 9 of the 40 cases (23 percent) had remaining balances totaling approximately \$559,000 for which collection efforts were not performed in recent years.
Merchandising Practices Restitution Liabilities	Accounting personnel did not prepare a monthly list of liabilities for the Merchandising Practices Restitution bank account, and consequently, liabilities were not agreed to the reconciled bank balance to support the balance in the account. Accounting personnel reconcile the bank account balance to the book balance monthly. However, a list of liabilities was not prepared and reconciled to the reconciled bank balance during the period September 2021 through March 2023.
Employee Equipment Assignments	The AGO - Information Technology Department (ITD) has not established policies over electronic equipment assigned to employees and ITD procedures do not require a complete record supporting the equipment (laptop computer, cell phone, etc.) assigned to, and returned from, terminated employees. A review of records for 40 of the 364 employees terminated during the period July 1, 2020, to January 3, 2023, noted the ITD lacked documentation of the equipment returned by 8 terminated employees.
Vehicle Usage Logs	The AGO did not maintain complete vehicle usage logs for 1 pool vehicle of the 6 reviewed by the State Auditor's Office. At January 3, 2023, the AGO maintained a fleet of 21 pool vehicles in Jefferson City and at satellite offices. A review of the usage logs for 6 vehicles during the period July 1, 2021, to June 30, 2022, found 1 vehicle, a 2012 Dodge Grand Caravan assigned to the Jefferson City office, lacked any information for the 9-month period from September 2021 to May 2022.

In the areas audited, the overall performance of this entity was **Good**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Office of Attorney General

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	1. Financial Services Section Accounts Receivable.....4 2. Merchandising Practices Restitution Liabilities .....5 3. Employee Equipment Assignments.....6 4. Vehicle Usage Logs.....8
---	--

---

Organization and Statistical Information	10
---	----

---

### Appendixes

A	Former Attorney General Schmitt's Response to Audit Recommendations.....	13
B	Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments, 2 Years Ended June 30, 2022.....	15
C	Comparative Statement of Receipts - Other Funds, 2 Years Ended June 30, 2022.....	17
D-1	Statement of Appropriations and Expenditures, Period July 1, 2022 to January 3, 2023 .....	18
D-2	Comparative Statement of Appropriations and Expenditures, 2 Years Ended June 30, 2022.....	24
E	Comparative Statement of Expenditures (From Appropriations), 5 Years Ended June 30, 2022.....	30



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

Honorable Eric Schmitt  
and  
Honorable Andrew Bailey, Attorney General  
Jefferson City, Missouri

We have audited certain operations of the Office of Attorney General, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the period July 1, 2020, to January 3, 2023. The objectives of our audit were to:

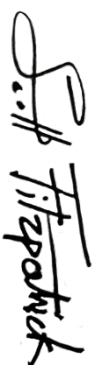
1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office; and testing selected transactions. We reviewed billing and collection activity and the elected official's calendar; and performed sample testing of receipts, disbursements, open cases, vehicle usage, and equipment assignments using random, systematic, and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the office.

For the areas audited, we identified (1) deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Office of Attorney General.

A handwritten signature in black ink, reading "S. Fitzpatrick". The signature is stylized with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# Office of Attorney General

## Management Advisory Report

### State Auditor's Findings

---

#### **1. Financial Services Section Accounts Receivable**

The Office of Attorney General (AGO) - Financial Services Section (FSS) has not established policies and procedures over accounts receivable collections. The FSS did not properly monitor accounts receivable cases, and as a result, cases needing additional collection efforts or closure were not identified timely.

The FSS handles most AGO collection efforts to recoup money owed to the state, or its officers and agencies. The FSS maintains a database to track collections and monitor accounts receivable cases. Since the prior audit (issued in August 2020), the FSS implemented a new case tracking system and fully converted open accounts receivable cases to the new system as of October 2020. The attorney in charge of each case assigns collection tasks to FSS legal assistants through the system. These tasks include following up on amounts due, conducting searches for new addresses or assets, preparing garnishments, and/or preparing demand letters. AGO officials indicated the legal assistants are expected to review each open case and pursue collection at least once per year. They also indicated approximately 5 legal assistants are responsible for more than 6,000 open accounts receivable cases.

We systemically selected 40 cases to review that were open as of March 2023 and noted improvement in the accounts receivable case records since the prior audit, but further improvements to ensure adequate and timely collection activities and/or case closure are needed. We noted 9 of the 40 cases (23 percent) had remaining balances totaling approximately \$559,000 for which collection efforts were not performed in recent years. For these 9 cases, the FSS had not performed any documented monitoring or collection efforts, such as sending demand letters or contacting the obligor, for more than 1 year. For each of the 9 cases, which were referred to the AGO from 6 to 21 years prior to our review, judgments or other legal obligations to pay had been established but payments were delinquent. The most recent FSS collection efforts were performed over 1 year prior to our review for 4 cases; over 4 years for 2 cases; and over 5, 7, and 8 years for 3 cases. AGO personnel indicated staffing shortages and other disruptions caused by the public health emergency contributed to a delay in collection efforts on some cases. Additionally, we noted 1 of the 40 cases (3 percent) should have been closed in 2021 when full payment was received.

Policies and procedures over accounts receivable are necessary to help ensure collection efforts are adequate and records are accurate. Such policies should outline when and how collection efforts should be performed, provide for timely monitoring of amounts due and payments received, provide for timely closure of cases and provide for oversight to ensure the policies and procedures are followed.

A similar condition was noted in our prior audit report.



Office of Attorney General  
Management Advisory Report - State Auditor's Findings

---

## Recommendation

The AGO establish policies and procedures over accounts receivable to ensure adequate and timely monitoring and collection efforts are performed on all open cases and cases are closed timely.

## Auditee's Response

*Former Attorney General Schmitt's written response, provided by his representative, is included at Appendix A.*

*Current Attorney General Bailey's administration provided the following written response:*

*The FSS will continue to monitor collection efforts on open cases and will ensure that open cases are closed timely based on established practices, the volume of cases, and considerations and developments during litigation. Collections cases often require repeated attempts to locate and serve individuals and entities that have accounts receivable with the state, and the AGO regularly pursues those efforts until exhaustion, even over the course of several years if necessary. The AGO does not believe that any court has informed the FSS otherwise.*

---

## 2. Merchandising Practices Restitution Liabilities

Accounting personnel did not prepare a monthly list of liabilities for the Merchandising Practices Restitution bank account, and consequently, liabilities were not agreed to the reconciled bank balance to support the balance in the account.

The Merchandising Practices Restitution bank account is maintained outside the state treasury and is used to collect and disburse restitution to victims for Consumer Protection Section cases settled by the AGO without adjudication by the court. The account balance as of June 30, 2022, totaled approximately \$512,000.

Accounting personnel reconcile the bank account balance to the book balance monthly. However, a list of liabilities was not prepared and reconciled to the reconciled bank balance during the period September 2021 through March 2023. Accounting personnel indicated the monthly liabilities list and reconciliations were inadvertently discontinued upon the retirement of the former Fiscal Officer, and the new Fiscal Officer indicated she was not aware of the need for the list. Upon our request, Accounting personnel prepared a list of liabilities as of April 30, 2023, and reconciled the list to the reconciled bank balance, with no differences noted. Accounting personnel indicated they implemented this procedure monthly going forward.

Monthly lists of liabilities that are agreed to the reconciled bank balances are necessary to ensure records are in balance, errors are detected and corrected timely, and sufficient cash is available for the payment of all liabilities. Prompt follow up on discrepancies is necessary to resolve errors and ensure money is properly disbursed.





Office of Attorney General  
Management Advisory Report - State Auditor's Findings

---

## Recommendation

The AGO continue to prepare a monthly list of liabilities for the Merchandising Practices Restitution bank account and reconcile the list to the reconciled bank balance. Any differences should be promptly investigated and resolved.

## Auditee's Response

*Former Attorney General Schmitt's written response, provided by his representative, is included at Appendix A.*

*Current Attorney General Bailey's administration provided the following written response:*

*As has been the practice for many years, the AGO will continue to prepare a monthly list of liabilities for the Merchandising Practices Restitution bank account and reconcile the list to the reconciled bank balance. During the transition following the retirement of the AGO's former Fiscal Officer to our new Fiscal Officer, reconciliations were not completed on a monthly basis for a period of time. Once this was noticed, the AGO rectified it immediately, performed the reconciliations for that time period, and has been conducting monthly reconciliations since. During the AGO's reconciliations, no discrepancies between the Merchandising Practices Restitution bank account and the bank balance have been discovered. If discrepancies were noticed, the AGO would promptly resolve them.*

---

## 3. Employee Equipment Assignments

The AGO - Information Technology Department (ITD) has not established policies over electronic equipment assigned to employees and ITD procedures do not require a complete record supporting the equipment (laptop computer, cell phone, etc.) assigned to, and returned from, terminated employees. As of January 3, 2023, the AGO employed 292 employees.

The ITD tracks equipment assigned to employees on three types of records: (1) IT Onboarding Checklists prepared by ITD personnel at the time an employee is hired, listing equipment assigned to the employee and the corresponding asset identification number(s); (2) IT Offboarding Checklists prepared by ITD personnel at the time an employee is terminated; and (3) an ITD inventory spreadsheet of employee equipment assignments, maintained in real time and updated (overwritten) as equipment is assigned, returned, and reassigned to other employees. Due to various weaknesses and deficiencies noted below, these documents do not provide a complete record supporting the equipment returned by terminated employees.

The ITD has not established policies for the assignment, reassignment, and return of equipment. Our review of the above-mentioned records for 40 of the 364 employees terminated during the period July 1, 2020, to January 3, 2023, noted the ITD lacked documentation of the equipment returned by 8 terminated employees. Offboarding checklists were not on file for 3 terminated employees, the offboarding checklists on file for 5 of 37



---

Office of Attorney General  
Management Advisory Report - State Auditor's Findings

---

terminated employees did not include asset identification numbers for the items returned, and copies of the ITD inventory spreadsheets as of the employees' termination dates were not retained. ITD procedures do not require documentation of each equipment item returned and the corresponding asset identification number(s) on the offboarding checklist form. The checklist form only provides for ITD personnel to initial indicating they received the assigned items from the employee and that they updated the ITD inventory spreadsheet. However, the form does not require ITD personnel to document the reconciliation between the items returned and the current items assigned to the terminated employee per the ITD inventory spreadsheet. Therefore, each returned item and the corresponding asset identification number(s) is not always documented on the forms and ITD records do not always indicate whether all items were returned.

AGO officials indicated information regarding equipment returned can be found in the onboarding checklists and/or the ITD inventory spreadsheet maintained at the time each employee was terminated. However, onboarding checklists were not on file for 5 of the 8 terminated employees for whom ITD lacked documentation of returned equipment. In addition, onboarding checklists on file only showed equipment initially assigned, and consequently, would not reflect equipment subsequently replaced and/or new items assigned. Without documentation of the assignment of equipment items to these 8 terminated employees, we could not verify all assigned assets were returned upon termination.

Policies for employee equipment assignments and returns are needed to ensure accountability over ITD equipment. In addition, maintaining complete records of equipment assigned to employees, and proper recording of items returned by terminated employees is necessary to ensure all assigned equipment is properly returned, and can serve as a useful tool to ensure capital asset records are accurate.

A similar condition was noted in our prior audit report.

## Recommendation

The AGO establish written policies for employee equipment assignments and ensure adequate documentation supporting the return of all assigned equipment by terminated employees is maintained.

## Auditee's Response

*Former Attorney General Schmitt's written response, provided by his representative, is included at Appendix A.*

*Current Attorney General Bailey's administration provided the following written response:*

*The AGO diligently ensures all property assigned to employees is accounted for during their employment and is returned before they leave employment*



---

Office of Attorney General  
Management Advisory Report - State Auditor's Findings

---

*with the AGO. The AGO has not identified a single instance of equipment, which was documented as having been assigned to employees during their employment and who departed during the audit period, that has not been accounted for. The AGO has no reason to believe that any former employees have retained equipment subsequent to their departure.*

---

## 4. Vehicle Usage Logs

The AGO did not maintain complete vehicle usage logs for 1 pool vehicle of the 6 we reviewed.

At January 3, 2023, the AGO maintained a fleet of 21 pool vehicles in Jefferson City and at satellite offices.<sup>1</sup> Vehicle usage logs are to be maintained for each vehicle as required by State of Missouri Administrative Policy SP-4, Article III, Section A, Subsection 3. The logs include the following information for each trip: name of driver, date(s) used, beginning and ending odometer readings, destination, and purpose of use. Quarterly, the sections and offices email certain information for each vehicle, including odometer readings and fuel and repair costs, to the Fiscal Office to be entered into the state-wide fleet system.

We reviewed vehicle usage logs for 6 vehicles during the period July 1, 2021, to June 30, 2022. The vehicle usage log for 1 vehicle, a 2012 Dodge Grand Caravan assigned to the Jefferson City office, lacked any information for the 9-month period from September 2021 to May 2022. Odometer readings showed the vehicle was driven approximately 2,300 miles during this period. AGO officials could not locate, or provide an explanation for, the missing information.

Complete vehicle usage logs are necessary to document the appropriate use of vehicles, and to support fuel purchases and maintenance expenses. To ensure accuracy, the logs should be periodically reviewed for completeness and reasonableness.

A similar condition was noted in our prior audit report.

## Recommendation

The AGO ensure complete vehicle usage logs are maintained for all pool vehicles.

## Auditee's Response

*Former Attorney General Schmitt's written response, provided by his representative, is included at Appendix A.*

*Current Attorney General Bailey's administration provided the following written response:*

---

<sup>1</sup> Cape Girardeau (2), Jefferson City (5), Jefferson City - Medicaid Fraud Control Section (4), Kansas City (3), Springfield (4), and St. Louis (3).



Office of Attorney General  
Management Advisory Report - State Auditor's Findings

---

*The AGO has a process for ensuring appropriate use of all pool vehicles and the documentation of the use. First, the AGO requires that all employees complete a vehicle usage log when utilizing a pool vehicle that documents purpose of the use, odometer readings, dates of trip, locations of trip, and other information. Mileage from the vehicle usage log is checked and reported to the Fiscal Office on a quarterly basis. Finally, the AGO's employee handbook contains restrictions on pool vehicle use and consequences for inappropriate use of those vehicles. The AGO's internal review of the matter noted in the State Auditor's Office's review, concerning a former AGO employee, leads the AGO to believe that the pool vehicle was appropriately used for state business.*

---

# Office of Attorney General

## Organization and Statistical Information

---

The Office of Attorney General (AGO) is an elective office as provided in the Missouri Constitution. The AGO generally represents the state's legal position at every level of trial and appellate courts. The AGO generally prosecutes and defends cases civilly and criminally to which the state or any state agency or official is a party. The Attorney General also serves as legal advocate for the public interest of Missourians.

The AGO is located in Jefferson City. There are branch offices in Kansas City, St. Louis, Springfield, and Cape Girardeau. The AGO is organized into 9 sections: Cold Case, Consumer Protection, Criminal Appeals, Financial Services, Governmental Affairs, Labor, Litigation, Medicaid Fraud Control, and Public Safety. Each section is headed by a section leader who is responsible for the operations of the section. Additionally, the office includes the senior staff of the Attorney General, the Solicitor General, and administrative functions such as accounting, human resources, and information technology.

Cold Case Section: This section provides assistance and support to law enforcement agencies across the state in the investigation and prosecution of unsolved homicide and other violent crimes.

Consumer Protection Section: This section handles consumer fraud investigations and litigation. Attorneys in this section represent Missouri consumers as a group in cases of consumer fraud, securities fraud, and antitrust matters. Also, these attorneys are active in discovering businesses that commit merchandising practices fraud in connection with the sale and advertising of products or services. This section includes an investigative staff that assists attorneys in investigations involving violations of the state's Merchandising Practices Act. The No Call program, to reduce telemarketing calls, is also under this section. The section also works with other states on multistate efforts to combat unlawful business practices.

Criminal Appeals Section: This section defends felony criminal convictions obtained by the state's 114 county prosecuting attorneys and the circuit attorney for the City of St. Louis. The section represents the state in all felony appeals in Missouri appellate courts.

Financial Services Section: This section has 2 primary units: the Recovery Unit and the Child Support Unit. The Recovery Unit pursues recoveries of money due the AGO and other state agencies/departments, including amounts due on defaults of student loans and economic development loans, delinquent audit and lottery commission fees, penalties owed the Missouri Ethics Commission, estate recovery cases, money owed by inmates to reimburse the state for the costs of their care, and collections in bankruptcy court. The Child Support Unit provides legal assistance to the Department of Social Services by establishing, enforcing, and modifying child support obligations through



---

Office of Attorney General  
Organization and Statistical Information

---

the courts, and defending the department's role of providing federal IV-D child support services to families in Missouri.

Governmental Affairs Section: This section serves as litigation counsel to the state and its agencies, boards, and commissions, and provides outside general counsel and advisory services to many of those same bodies. Attorneys practice in both state and federal trial and appellate courts, and in state administrative tribunals. The section's work includes a wide variety of civil defense claims that do not contain a request for monetary damages against the state. The section also files enforcement actions on behalf of its state agency clients. The section's most common legal areas include defending Missouri statutes and agency decisions against constitutional claims; administrative law; professional licensure discipline; election law and ballot initiatives; Sunshine Law enforcement and education; environmental and natural resources law; government contracts; criminal records expungements; social services and mental health work, including guardianships and abuse and neglect issues; and animal welfare and cruelty issues against commercial animal breeders.

Labor Section: This section provides general counsel and litigation services in Missouri workers' compensation claims for the State Treasurer in his capacity as custodian of the Second Injury Fund and for the Department of Labor and Industrial Relations in its role administering the fund. This section similarly provides general counsel and litigation services for the Office of Administration, Central Accident Reporting Office, in defending workers' compensation claims filed against state agencies by their employees. The section also criminally prosecutes cases involving fraud and noncompliance with the Missouri Workers' Compensation Act.

Litigation Section: This section is responsible for representing all state agencies, officers, and employees in civil litigation matters in state and federal courts when the case involves claims for money damages, and some cases for which money damages might not be at issue. Cases include damage claims, contract cases, civil rights cases, personal injury lawsuits, employment discrimination, and some constitutional law issues. This section also defends the state in lawsuits brought by inmates of Missouri's correctional facilities.

Medicaid Fraud Control Section: This section's primary mission is to investigate and prosecute allegations of fraud committed by healthcare providers in Medicaid. Additionally, the section investigates and prosecutes allegations of abuse, neglect, and financial exploitation in Medicaid funded facilities. This section does not investigate allegations of fraud committed by Medicaid participants or fraud perpetrated against the Medicare program.



---

## Office of Attorney General Organization and Statistical Information

---

Public Safety Section: This section handles criminal prosecutions at the trial level and also habeas corpus and other actions after a conviction at either the trial or appellate level. The section has 4 units. The Special Prosecutions Unit is involved in a wide range of criminal prosecutions at the investigation and trial level throughout Missouri after being appointed in local conflict situations or to assist in serious or complex prosecutions at the request of a local prosecutor and by direction of the Governor. The Habeas Unit defends lawful convictions against habeas corpus actions filed by inmates in state prisons that challenge the fact or length of confinement or the imposition of the death penalty. The Sexually Violent Predator Unit seeks the civil commitment of sexual predators who suffer from a mental abnormality making them more likely than not to commit future acts of predatory violence unless confined in a secure facility, after those individuals have already been incarcerated and file a petition for release or violate their release conditions. The Victim Services and Legal Support Unit provides assistance to crime victims to help them understand their options, minimize their trauma, and stabilize their lives.

Governor Michael L. Parson appointed Eric Schmitt as the forty-third Attorney General, and he was sworn in on January 3, 2019. He was elected to a full term in November 2020, and served in this role until January 3, 2023, when he was sworn into the United States Senate. His term as Attorney General was to expire in January 2025. Governor Parson appointed Andrew Bailey as the forty-fourth Attorney General, and he was sworn in on January 3, 2023.

## Financial Activity

A summary of the office's operating financial activity is presented in Appendixes B through E.



Appendix A  
Office of Attorney General  
Former Attorney General Schmitt's Response to Audit Recommendations



The Office of Former Missouri Attorney General Eric Schmitt

John Lieser  
Audit Manager  
Missouri State Auditor's Office  
301 West High Street, Room 880  
Jefferson City, MO 65102

Dear Mr. Lieser:

It was an incredible honor for Senator Eric Schmitt to serve as Missouri's Attorney General and to represent over six million Missourians. When he was sworn into office, he promised to fight each and every day so that the next generation of Missourians have numerous opportunities in the greatest country on earth. His record as Missouri's Attorney General demonstrated achievement of important goals for Missourians, while also respect for the taxpayers' dollars. Some of those achievements include:

- Secured nearly \$500 million from opioid manufacturers settlements, bringing justice to the thousands of Missourians who were poisoned and tragically died from these drugs;
- Finished clearing the state's backlog of untested sexual assault kits by testing 85 percent of the backlog and providing funding to test the rest of the kits by 2025, ensuring that nearly 6,000 kits did not sit on shelves untested;
- Established the Safer Streets program to partner with the U.S. Attorneys in both the Eastern District and Western District of Missouri, which obtained more than 500 convictions of carjacking, felony possession of a firearm, witness tampering, and other violent crimes against the state's most violent offenders;
- Provided material support to local prosecuting attorneys across the state, often handling complex and complicated cases including a quadruple homicide case;
- Obtained approximately \$38 million in Medicaid fraud civil settlements and convictions, safeguarding our tax dollars and providing that dollars spent on these programs remain available for beneficiaries; and
- Defended the laws of the State of Missouri in every level of trial and appellate court, up to the United States Supreme Court.

The thorough audit conducted by Auditor Fitzpatrick and his staff is much appreciated. Each and every year while Senator Schmitt served as Missouri State Treasurer, his office received an Excellent rating from the State Auditor's Office. Once again, the Auditor's Office has found that Missourians' tax dollars were wisely managed. The audit uncovered no evidence of





---

Appendix A  
Office of Attorney General  
Former Attorney General Schmitt's Response to Audit Recommendations

---

mismanagement or fraud activity, and this audit demonstrates that the Attorney General's Office was legally compliant during his tenure.

If I can be of any assistance, please feel free to contact me.

Sincerely,

Andrew Dziedzic  
Representative for former Missouri Attorney  
General Eric Schmitt

## Appendix B

### Office of Attorney General

#### Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments

	Year Ended June 30,	
	2022	2021
<b>FEDERAL AND OTHER FUND (0136)</b>		
Receipts	\$ 4,351,038	5,626,219
Disbursements	3,780,391	3,808,431
Receipts Over (Under) Disbursements	570,647	1,817,788
Transfers In	0	0
Transfers Out <sup>1</sup>	(1,131,866)	(1,247,857)
Receipts Over (Under) Disbursements and Transfers	(561,219)	569,931
Cash and Investments, July 1	1,414,354	844,423
Cash and Investments, June 30	\$ 853,135	1,414,354
<b>HEALTH SPA REGULATORY FUND (0589)</b>		
Receipts	\$ 15,100	16,200
Disbursements	2,951	2,977
Receipts Over (Under) Disbursements	12,149	13,223
Transfers In	0	0
Transfers Out <sup>1</sup>	(23,415)	(127)
Receipts Over (Under) Disbursements and Transfers	(11,266)	13,096
Cash and Investments, July 1	26,406	13,310
Cash and Investments, June 30	\$ 15,140	26,406
<b>COURT COSTS FUND (0603)</b>		
Receipts	\$ 0	46
Disbursements	68,563	71,838
Receipts Over (Under) Disbursements	(68,563)	(71,792)
Transfers In <sup>2</sup>	124,200	124,200
Transfers Out <sup>1</sup>	(205,063)	0
Receipts Over (Under) Disbursements and Transfers	(149,426)	52,408
Cash and Investments, July 1	276,901	224,493
Cash and Investments, June 30	\$ 127,475	276,901
<b>MERCHANDISING PRACTICES REVOLVING FUND (0631)</b>		
Receipts	\$ 1,681,232	11,916,861
Disbursements	2,109,376	3,056,370
Receipts Over (Under) Disbursements	(428,144)	8,860,491
Transfers In	0	0
Transfers Out <sup>1</sup>	(832,845)	(1,007,001)
Receipts Over (Under) Disbursements and Transfers	(1,260,989)	7,853,490
Cash and Investments, July 1	25,159,871	17,306,381
Cash and Investments, June 30	\$ 23,898,882	25,159,871

## Appendix B

### Office of Attorney General

### Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments

	Year Ended June 30,	
	2022	2021
<b>MERCHANDISING PRACTICES RESTITUTION ACCOUNT</b>		
Receipts	\$ 684,625	924,634
Disbursements	481,834	772,343
Receipts Over (Under) Disbursements	202,791	152,291
Transfers In	0	0
Transfers Out	0	0
Receipts Over (Under) Disbursements and Transfers	202,791	152,291
Cash and Investments, July 1	309,198	156,907
Cash and Investments, June 30	\$ 511,989	309,198
<b>ANTI-TRUST REVOLVING FUND (0666)</b>		
Receipts	\$ 2,870	263,965
Disbursements	269,618	567,405
Receipts Over (Under) Disbursements	(266,748)	(303,440)
Transfers In <sup>2</sup>	51,750	51,750
Transfers Out <sup>1</sup>	(259,406)	(205,059)
Receipts Over (Under) Disbursements and Transfers	(474,404)	(456,749)
Cash and Investments, July 1	893,171	1,349,920
Cash and Investments, June 30	\$ 418,767	893,171
<b>TRUST FUND (0794)</b>		
Receipts	\$ 570,670	365,504
Disbursements	358,298	561,258
Receipts Over (Under) Disbursements	212,372	(195,754)
Transfers In	0	0
Transfers Out	0	0
Receipts Over (Under) Disbursements and Transfers	212,372	(195,754)
Cash and Investments, July 1	626,139	821,893
Cash and Investments, June 30	\$ 838,511	626,139
 Total Cash and Investments, June 30, All Funds	 \$ 26,663,899	 28,706,040

Note: State fund numbers are shown in parentheses after the fund names.

<sup>1</sup> Transfers Out generally include payments for fringe benefits and the state's cost allocation plan.

<sup>2</sup> Transfers In are appropriated transfers by the General Assembly from the General Revenue Fund.

## Appendix C

### Office of Attorney General Comparative Statement of Receipts - Other Funds

	Year Ended June 30,	
	2022	2021
General Revenue Fund (0101)	\$ 228,968	148,019
Tort Victims Compensation Fund (0622)	500,401	484,962,509
Healthy Families Trust Fund (0625)	69,523,972	68,928,664
Workers Compensation Fund (0652)	0	1,881
Second Injury Fund (0653)	212	1,974
Opioid Treatment and Recovery Fund (0705)	499,379	9,674,339
Life Sciences Research Trust Fund (0763)	34,841,324	34,642,888
Inmate Incarceration Reimbursement Act Revolving Fund (0828)	48,091	101,390
Total Receipts - Other Funds	\$ 105,642,347	598,461,664

Note: State fund numbers are shown in parentheses after the fund names.

Appendix D-1

Office of Attorney General  
Statement of Appropriations and Expenditures  
Period July 1, 2022 to January 3, 2023

	Appropriation Authority	Expenditures	Encumbered	Uncommitted Appropriations
<b>GENERAL REVENUE FUND (0101)</b>				
Personal Service	\$ 13,234,245	5,866,498	517,157	6,850,590
Expense and Equipment	1,578,539	793,197	52,217	733,125
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	466,282	199,242	166,783	100,257
Medicaid Fraud Unit - Personal Service	372,800	144,219	12,177	216,404
Medicaid Fraud Unit - Expense and Equipment	393,949	35,326	773	357,850
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	553,991	268,974	268,974	16,043
Safer Streets Initiative - Personal Service	577,194	281,868	17,787	277,539
Safer Streets Initiative - Expense and Equipment	361,746	11,190	0	350,556
Consumer Protection Illegal Machines	161,415	0	0	161,415
Total General Revenue Fund	17,700,161	7,600,514	1,035,868	9,063,779
<b>FEDERAL AND OTHER FUND (0136)</b>				
Personal Service	2,150,241	528,580	40,502	1,581,159
Expense and Equipment	771,595	270,148	5,396	496,051
Law enforcement, domestic violence, and victims' services - Personal Service	253,981	128,008	10,315	115,658
Law enforcement, domestic violence, and victims' services - Expense and Equipment	2,864,030	285,108	37,825	2,541,097
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	143,534	69,712	55,895	17,927
Medicaid Fraud Unit - Personal Service	1,126,684	432,657	36,530	657,497
Medicaid Fraud Unit - Expense and Equipment	1,082,276	93,425	2,320	986,531
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	158,079	79,001	79,001	77
Total Federal and Other Fund	8,550,420	1,886,639	267,784	6,395,997

Appendix D-1

Office of Attorney General  
Statement of Appropriations and Expenditures  
Period July 1, 2022 to January 3, 2023

	Appropriation Authority	Expenditures	Encumbered	Uncommitted Appropriations
MO HEALTHNET FRAUD PROSECUTION FUND (0252)				
Medicaid Fraud Unit - Personal Service	56,299	0	0	56,299
Medicaid Fraud Unit - Expense and Equipment	228,299	0	0	228,299
Total Mo Healthnet Fraud Prosecution Fund	284,598	0	0	284,598
GAMING COMMISSION FUND (0286)				
Personal Service	129,253	33,476	2,790	92,987
Expense and Equipment	30,747	16,012	0	14,735
Total Gaming Commission Fund	160,000	49,488	2,790	107,722
HISTORIC PRESERVATION REVOLVING FUND (0430)				
Personal Service	1,811	1,811	0	0
Total Historic Preservation Revolving Fund	1,811	1,811	0	0
NATURAL RESOURCES PROTECTION FUND - WATER POLLUTION PERMIT FEE SUBACCOUNT FUND (0568)				
Personal Service	178,478	31,751	1,968	144,759
Expense and Equipment	15,886	5,619	0	10,267
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	123,326	7,449	7,449	108,428
Total Natural Resource Protection- Water Pollution Permit Fee Subaccount Fund	317,690	44,819	9,417	263,454
SOLID WASTE MANAGEMENT FUND (0570)				
Personal Service	26,108	16,542	1,027	8,539
Expense and Equipment	2,617	0	0	2,617
Total Solid Waste Management Fund	28,725	16,542	1,027	11,156
PETROLEUM STORAGE TANK INSURANCE FUND (0585)				
Personal Service	31,104	16,745	1,395	12,964
Total Petroleum Storage Tank Insurance Fund	31,104	16,745	1,395	12,964

Appendix D-1

Office of Attorney General  
Statement of Appropriations and Expenditures  
Period July 1, 2022 to January 3, 2023

	Appropriation Authority	Expenditures	Encumbered	Uncommitted Appropriations
MOTOR VEHICLE COMMISSION FUND (0588)				
Personal Service	45,390	8,220	516	36,654
Expense and Equipment	11,300	6,270	0	5,030
Total Motor Vehicle Commission Fund	56,690	14,490	516	41,684
HEALTH SPA REGULATORY FUND (0589)				
Expense and Equipment	5,000	2,968	0	2,032
Total Health Spa Regulatory Fund	5,000	2,968	0	2,032
NATURAL RESOURCES PROTECTION FUND - AIR POLLUTION PERMIT FEE FUND SUBACCOUNT FUND (0594)				
Personal Service	28,112	16,604	2,251	9,257
Expense and Equipment	2,505	535	0	1,970
Total Natural Resources Protection- Air Pollution Permit Fee Subaccount Fund	30,617	17,139	2,251	11,227
COURT COSTS FUND (0603)				
Expense and Equipment	187,000	60,058	0	126,942
Total Court Costs Fund	187,000	60,058	0	126,942
PARKS SALES TAX FUND (0613)				
Personal Service	29,910	29,910	0	0
Expense and Equipment	4,090	0	0	4,090
Total Parks Sales Tax Fund	34,000	29,910	0	4,090
SOIL AND WATER SALES TAX FUND (0614)				
Personal Service	1,811	0	1,811	0
Total Soil And Water Sales Tax Fund	1,811	0	1,811	0
MERCHANDISING PRACTICES REVOLVING FUND (0631)				
Personal Service	1,910,952	709,121	59,333	1,142,498
Expense and Equipment	2,098,787	381,151	176,073	1,541,563
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	121,332	57,271	41,543	22,518
Total Merchandise Practices Revolving Fund	4,131,071	1,147,543	276,949	2,706,579

Appendix D-1

Office of Attorney General  
Statement of Appropriations and Expenditures  
Period July 1, 2022 to January 3, 2023

	Appropriation Authority	Expenditures	Encumbered	Uncommitted Appropriations
<b>WORKERS COMPENSATION FUND (0652)</b>				
Personal Service	315,282	28,625	1,945	284,712
Expense and Equipment	204,053	27,046	0	177,007
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	89,887	47,343	37,069	5,475
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	38,709	19,325	19,325	59
Total Workers Compensation Fund	647,931	122,339	58,339	467,253
<b>SECOND INJURY FUND (0653)</b>				
Personal Service	2,335,914	972,708	69,813	1,293,393
Expense and Equipment	1,083,949	238,295	1,767	843,887
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	89,887	47,343	37,069	5,475
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	38,680	19,322	19,322	36
Total Second Injury Fund	3,548,430	1,277,668	127,971	2,142,791
<b>LOTTERY ENTERPRISE FUND (0657)</b>				
Personal Service	65,303	30,403	2,534	32,366
Total Lottery Enterprise Fund	65,303	30,403	2,534	32,366
<b>GROUNDWATER PROTECTION FUND (0660)</b>				
Personal Service	1,811	0	0	1,811
Total Groundwater Protection Fund	1,811	0	0	1,811
<b>ANTITRUST REVOLVING FUND (0666)</b>				
Personal Service	440,167	150,528	11,958	277,681
Expense and Equipment	254,400	14,163	0	240,237
Total Antitrust Revolving Fund	694,567	164,691	11,958	517,918



Appendix D-1

Office of Attorney General  
Statement of Appropriations and Expenditures  
Period July 1, 2022 to January 3, 2023

	Appropriation Authority	Expenditures	Encumbered	Uncommitted Appropriations
<b>HAZARDOUS WASTE FUND (0676)</b>				
Personal Service	164,890	87,472	7,107	70,311
Expense and Equipment	4,389	0	0	4,389
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	8,075	3,244	3,243	1,588
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	10,326	4,758	4,758	810
Total Hazardous Waste Fund	187,680	95,474	15,108	77,098
<b>SAFE DRINKING WATER FUND (0679)</b>				
Personal Service	33,119	27,500	2,292	3,327
Expense and Equipment	4,484	1,191	281	3,012
Total Safe Drinking Water Fund	37,603	28,691	2,573	6,339
<b>TRUST FUND (0794)</b>				
Fulfillment or failure of conditions, or other such developments, necessary to determine the appropriate disposition of such funds, to those individuals, entities, or accounts within the State Treasury, certified by the Attorney General as being entitled to receive them - Expense and Equipment	4,000,000	18,748	0	3,981,252
Total Trust Fund	4,000,000	18,748	0	3,981,252
<b>INMATE INCARCERATION REIMBURSEMENT ACT REVOLVING FUND (0828)</b>				
Personal Service	111,130	6,673	0	104,457
Expense and Equipment	45,640	0	0	45,640
Total Inmate Incarceration Reimbursement Act Revolving Fund	156,770	6,673	0	150,097

Appendix D-1

Office of Attorney General  
Statement of Appropriations and Expenditures  
Period July 1, 2022 to January 3, 2023

	Appropriation Authority	Expenditures	Encumbered	Uncommitted Appropriations
<b>MINED LAND RECLAMATION FUND (0906)</b>				
Personal Service	17,313	11,434	953	4,926
Expense and Equipment	2,348	0	0	2,348
Total Mined Land Reclamation Fund	19,661	11,434	953	7,274
Total All Funds	\$ 40,880,454	12,644,787	1,819,244	26,416,423

Note: State fund numbers are shown in parentheses after the fund names.

Appendix D-2

Office of Attorney General  
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2022			2021		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND (0101)						
Personal Service	\$ 11,424,562	11,350,365	74,197	12,236,258	12,029,351	206,907
Expense and Equipment	2,573,744	2,415,894	157,850	1,633,949	1,632,060	1,889
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	448,182	344,282	103,900	422,561	350,622	71,939
Medicaid Fraud Unit - Personal Service	349,902	256,313	93,589	346,438	279,752	66,686
Medicaid Fraud Unit - Expense and Equipment	393,949	127,908	266,041	393,949	110,655	283,294
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	572,826	556,928	15,898	536,502	522,115	14,387
Safer Streets Initiative - Personal Service	541,740	541,740	0	536,376	87,045	449,331
Safer Streets Initiative - Expense and Equipment	361,746	20,864	340,882	361,746	0	361,746
Rape Kit Backlog - Expense and Equipment	2,620,272	2,542,916	77,356	0	0	0
Attorney General - Personal Service	316,588	150,654	165,934	0	0	0
Consumer Protection Illegal Machines	151,500	0	151,500	150,000	0	150,000
Total General Revenue Fund	19,755,011	18,307,864	1,447,147	16,617,779	15,011,600	1,606,179
FEDERAL AND OTHER FUND (0136)						
Personal Service	2,018,163	925,059	1,093,104	1,998,182	937,078	1,061,104
Expense and Equipment	768,067	485,976	282,091	764,539	272,617	491,922
Law enforcement, domestic violence, and victims' services - Personal Service	357,730	299,777	57,953	210,970	197,521	13,449
Law enforcement, domestic violence, and victims' services - Expense and Equipment	2,744,030	883,100	1,860,930	2,889,030	1,128,233	1,760,797
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	133,477	125,433	8,044	125,765	125,472	293
Medicaid Fraud Unit - Personal Service	1,057,476	813,684	243,792	1,047,006	995,381	51,625
Medicaid Fraud Unit - Expense and Equipment	1,082,276	86,896	995,380	1,082,276	0	1,082,276
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	161,505	160,467	1,038	152,065	152,064	1
Attorney General - Personal Service	82,632	0	82,632	0	0	0
Total Federal and Other Fund	8,405,356	3,780,392	4,624,964	8,269,833	3,808,366	4,461,467

Appendix D-2

Office of Attorney General  
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2022			2021		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
<b>MO HEALTHNET FRAUD PROSECUTION FUND (0252)</b>						
Medicaid Fraud Unit - Personal Service	52,841	0	52,841	52,318	0	52,318
Medicaid Fraud Unit - Expense and Equipment	228,299	0	228,299	228,299	0	228,299
Total Mo Healthnet Fraud Prosecution Fund	281,140	0	281,140	280,617	0	280,617
<b>GAMING COMMISSION FUND (0286)</b>						
Personal Service	121,313	113,733	7,580	120,112	120,112	0
Expense and Equipment	30,747	17,804	12,943	30,747	23,969	6,778
Total Gaming Commission Fund	152,060	131,537	20,523	150,859	144,081	6,778
<b>HISTORIC PRESERVATION REVOLVING FUND (0430)</b>						
Personal Service	1,700	1,700	0	1,683	1,683	0
Total Historic Preservation Revolving Fund	1,700	1,700	0	1,683	1,683	0
<b>NATURAL RESOURCES PROTECTION FUND - WATER POLLUTION PERMIT FEE SUBACCOUNT FUND (0568)</b>						
Personal Service	167,514	167,514	0	165,855	139,107	26,748
Expense and Equipment	15,886	3,910	11,976	15,886	268	15,618
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	11,428	10,958	470	10,403	10,402	1
Total Natural Resource Protection- Water Pollution Permit Fee Subaccount Fund	194,828	182,382	12,446	192,144	149,777	42,367
<b>SOLID WASTE MANAGEMENT FUND (0570)</b>						
Personal Service	24,504	24,504	0	24,261	24,261	0
Expense and Equipment	2,617	2,148	469	2,617	0	2,617
Total Solid Waste Management Fund	27,121	26,652	469	26,878	24,261	2,617
<b>PETROLEUM STORAGE TANK INSURANCE FUND (0585)</b>						
Personal Service	29,193	29,193	0	28,904	28,904	0
Total Petroleum Storage Tank Insurance Fund	29,193	29,193	0	28,904	28,904	0
<b>MOTOR VEHICLE COMMISSION FUND (0588)</b>						
Personal Service	42,602	20,190	22,412	42,180	24,285	17,895
Expense and Equipment	11,300	6,833	4,467	11,300	7,350	3,950
Total Motor Vehicle Commission Fund	53,902	27,023	26,879	53,480	31,635	21,845

Appendix D-2

Office of Attorney General  
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2022			2021		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
HEALTH SPA REGULATORY FUND (0589)						
Expense and Equipment	5,000	2,951	2,049	5,000	2,977	2,023
Total Health Spa Regulatory Fund	5,000	2,951	2,049	5,000	2,977	2,023
NATURAL RESOURCES PROTECTION FUND - AIR POLLUTION PERMIT FEE FUND SUBACCOUNT FUND (0594)						
Personal Service	26,385	26,385	0	26,124	26,124	0
Expense and Equipment	2,505	1,095	1,410	2,505	774	1,731
Total Natural Resources Protection- Air Pollution Permit Fee Subaccount Fund	28,890	27,480	1,410	28,629	26,898	1,731
COURT COSTS FUND (0603)						
Expense and Equipment	187,000	68,563	118,437	187,000	71,838	115,162
Total Court Costs Fund	187,000	68,563	118,437	187,000	71,838	115,162
PARKS SALES TAX FUND (0613)						
Personal Service	28,073	28,073	0	27,795	27,795	0
Expense and Equipment	4,090	0	4,090	4,090	0	4,090
Total Parks Sales Tax Fund	32,163	28,073	4,090	31,885	27,795	4,090
SOIL AND WATER SALES TAX FUND (0614)						
Personal Service	1,700	1,700	0	1,683	1,683	0
Total Soil And Water Sales Tax Fund	1,700	1,700	0	1,683	1,683	0
MERCHANDISING PRACTICES REVOLVING FUND (0631)						
Personal Service	1,793,569	1,394,098	399,471	1,775,811	1,526,289	249,522
Expense and Equipment	2,098,787	622,249	1,476,538	2,098,787	1,434,510	664,277
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	99,912	93,029	6,883	109,319	95,307	14,012
Total Merchandise Practices Revolving Fund	3,992,268	2,109,376	1,882,892	3,983,917	3,056,106	927,811

Appendix D-2

Office of Attorney General  
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2022			2021		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
<b>WORKERS COMPENSATION FUND (0652)</b>						
Personal Service	295,915	76,503	219,412	292,985	95,085	197,900
Expense and Equipment	204,053	27,327	176,726	204,053	31,695	172,358
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	84,985	79,922	5,063	84,550	80,753	3,797
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	37,870	37,265	605	32,704	32,703	1
Total Workers Compensation Fund	622,823	221,017	401,806	614,292	240,236	374,056
<b>SECOND INJURY FUND (0653)</b>						
Personal Service	2,192,429	2,029,291	163,138	2,180,721	2,174,967	5,754
Expense and Equipment	1,078,808	514,910	563,898	1,063,667	589,381	474,286
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	84,985	79,922	5,063	84,550	80,753	3,797
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	37,870	37,265	605	32,704	32,703	1
Attorney General - Personal Service	139,763	0	139,763	0	0	0
Total Second Injury Fund	3,533,855	2,661,388	872,467	3,361,642	2,877,804	483,838
<b>LOTTERY ENTERPRISE FUND (0657)</b>						
Personal Service	61,292	61,292	0	60,685	60,685	0
Total Lottery Enterprise Fund	61,292	61,292	0	60,685	60,685	0
<b>GROUNDWATER PROTECTION FUND (0660)</b>						
Personal Service	1,700	1,700	0	1,683	1,683	0
Total Groundwater Protection Fund	1,700	1,700	0	1,683	1,683	0
<b>ANTITRUST REVOLVING FUND (0666)</b>						
Personal Service	413,130	255,420	157,710	409,040	402,063	6,977
Expense and Equipment	254,400	14,197	240,203	254,400	165,342	89,058
Total Antitrust Revolving Fund	667,530	269,617	397,913	663,440	567,405	96,035

Appendix D-2

Office of Attorney General  
Comparative Statement of Appropriations and Expenditures

Year Ended June 30,						
2022			2021			
Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances	
<b>HAZARDOUS WASTE FUND (0676)</b>						
Personal Service	154,761	154,761	0	153,228	153,228	0
Expense and Equipment	4,389	580	3,809	4,389	2,656	1,733
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	7,522	6,438	1,084	7,431	6,364	1,067
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	11,355	10,885	470	10,403	10,402	1
Total Hazardous Waste Fund	178,027	172,664	5,363	175,451	172,650	2,801
<b>SAFE DRINKING WATER FUND (0679)</b>						
Personal Service	31,084	31,084	0	30,776	30,776	0
Expense and Equipment	4,484	3,509	975	4,484	2,747	1,737
Total Safe Drinking Water Fund	35,568	34,593	975	35,260	33,523	1,737
<b>TRUST FUND (0794)</b>						
Fulfillment or failure of conditions, or other such developments, necessary to determine the appropriate disposition of such funds, to those individuals, entities, or accounts within the State Treasury, certified by the Attorney General as being entitled to receive them - Expense and Equipment	4,000,000	358,298	3,641,702	4,000,000	561,258	3,438,742
Total Trust Fund	4,000,000	358,298	3,641,702	4,000,000	561,258	3,438,742
<b>INMATE INCARCERATION REIMBURSEMENT ACT REVOLVING FUND (0828)</b>						
Personal Service	104,303	34,028	70,275	103,270	38,105	65,165
Expense and Equipment	45,640	335	45,305	45,640	0	45,640
Total Inmate Incarceration Reimbursement Act Revolving Fund	149,943	34,363	115,580	148,910	38,105	110,805

Appendix D-2

Office of Attorney General  
Comparative Statement of Appropriations and Expenditures

		Year Ended June 30,					
		2022			2021		
		Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
MINED LAND RECLAMATION FUND (0906)							
Personal Service		16,249	16,249	0	16,088	16,088	0
Expense and Equipment		2,348	671	1,677	2,348	1,874	474
Total Mined Land Reclamation Fund		18,597	16,920	1,677	18,436	17,962	474
Total All Funds	\$	42,416,667	28,556,738	13,859,929	38,940,090	26,958,915	11,981,175

The lapsed balances include the following withholdings made at the Governor's request:

		Year Ended June 30,	
		2022	2021
GENERAL REVENUE FUND (0101)			
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	\$	13,445	13,344
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment		15,162	14,387
Total General Revenue Fund	\$	28,607	27,731

Note: State fund numbers are shown in parentheses after the fund names.



# Appendix E

## Office of Attorney General Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2022	2021	2020	2019	2018
Salaries and wages	\$ 18,805,010	19,419,049	19,239,488	18,289,724	18,042,444
Travel, in-state	368,683	195,356	374,655	421,003	408,393
Travel, out-of-state	30,183	8,780	77,025	117,352	135,177
Fuel and utilities	4,753	4,213	4,111	4,134	5,076
Supplies	525,671	497,521	547,823	578,290	671,997
Professional development	120,529	175,621	173,945	214,492	201,005
Communication services and supplies	321,970	306,857	321,508	330,146	343,916
Services:					
Professional	4,669,001	3,047,641	1,369,922	1,237,919	1,190,772
Housekeeping and janitorial	25,182	24,212	19,178	19,261	18,851
Maintenance and repair	902,332	780,508	889,696	822,858	656,551
Equipment:					
Computer	714,222	155,031	456,871	282,474	444,195
Motorized	0	0	0	20,894	121,073
Office	28,490	92,517	89,505	123,476	118,911
Other	4,528	6,681	7,034	15,858	2,171
Property and improvements	129	0	0	6,613	0
Building lease payments	1,544,234	1,499,521	1,482,452	1,440,897	1,410,528
Equipment rental and leases	3,493	3,272	14,669	8,137	13,969
Miscellaneous expenses	129,935	184,871	134,388	55,908	62,522
Program distributions	358,393	557,264	578,210	325,721	272,346
Total Expenditures	\$ <u>28,556,738</u>	<u>26,958,915</u>	<u>25,780,480</u>	<u>24,315,157</u>	<u>24,119,897</u>



# Scott Fitzpatrick

---

## Missouri State Auditor

### City of Waverly

Report No. 2024-041

May 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the City of Waverly

Accounting Controls and Procedures	<p>The Board of Aldermen has not adequately segregated accounting duties or ensured a documented supervisory or independent review over various financial accounting functions is performed. Several city employees perform tasks related to multiple city functions, but the city has no documentation to justify the allocation of salaries and fringe benefit expenses to various funds, totaling approximately \$230,000, during the year ended June 30, 2022.</p>
Utility System Controls and Procedures	<p>Non-monetary adjustments posted to the utility system for inaccurate meter readings or to reduce a balance due to water leaks are not reviewed and approved by an independent person and documentation of reasons for adjustments is not always retained. During the year ended June 30, 2022, a total of 32 non-monetary adjustments, totaling approximately \$8,000, were posted to the utility system. The City Clerk does not perform monthly reconciliations of total billings, payments received, and amounts remaining unpaid for utility services. Late penalties are not always charged and utility services are not shut off in accordance with ordinances. A review of 25 accounts between July 2021 and June 2022 found late fees were not charged appropriately for 10 of the 15 accounts that made payments more than 20 days after the close of the billing period, and disconnections were not performed for 5 of the 5 accounts that made payments more than 30 days after the close of the billing period. Utility rates and fees charged to city employees were not consistent with city ordinances. City employees are not billed the base rate (first 1,000 gallons) for water or sewer usage (a combined value of \$49.54 per month for each employee), and several city employees were also not billed a trash fee, primacy fee, or franchise fee (combined value of \$9.92 per month for each applicable employee, but increased to \$16.09 in June 2022). The total amount employees were not charged during the year ended June 30, 2022, was \$3,059. The city does not maintain a listing of refundable customer water deposits or records of the deposit amounts being held in the Water Fund.</p>
Sunshine Law	<p>Open meeting minutes did not document the specific reasons or section of law allowing the meetings to be closed or document the Board's votes to go into closed meetings for any of the 17 closed meetings held from July 1, 2021, to August 8, 2023. Some topics discussed in closed meetings were not allowable under the Sunshine Law. Some topics discussed that were not allowed included which city fund should pay for the police department utility costs, personnel policies regarding employee leave, and the city's social media page.</p>
Budgeting Procedures	<p>The city's budgets for the years ended June 30, 2022, and 2023, did not include all statutorily-required information. The budgets did not include a budget message, budget summary, or actual and estimated amounts for the 2 preceding years. In addition, the amended budget for the year ended June 30, 2022, did not include the actual beginning and estimated ending cash balances. The Board does not adequately monitor budget-to-actual receipts and disbursements. Actual disbursements exceeded budgeted amounts for the General Fund by \$61,770 and the Street Fund by \$11,046 for the year ended June 30, 2022. Budget amendments were not prepared and approved until near or after the end of the fiscal year.</p>

Compensation Ordinance, Employee Handbook, and Bonuses	The Board does not have a compensation ordinance establishing the amount of compensation of city officials and employees. In addition, documentation was not provided to support the Board's approval of the pay raises given to employees on January 1, 2022. The Board did not follow the employee handbook regarding vacation leave usage and payout of unused vacation leave. In addition, the Board did not update the employee handbook to reflect changes in the city's procedures. The Board approved year-end bonus payments to all full-time employees in violation of the Missouri Constitution. The city paid a total of \$3,050 in year-end bonus payments to the 4 full-time and 2 part-time employees in November 2021, with employees receiving bonuses ranging from \$250 to \$750. The city paid \$15,650 in year-end bonus payments between December 2013 and November 2021.
Electronic Data Security	The city has not established adequate user identification and password controls to reduce the risk of unauthorized access to city computers and data. The city does not store data backup files at an off-site location. Instead, the city maintains backup files in city hall.
Electronic Communication Policy	The city has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# City of Waverly

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	1. Accounting Controls and Procedures .....4 2. Utility System Controls and Procedures.....5 3. Sunshine Law .....9 4. Budgeting Procedures.....9 5. Compensation Ordinance, Employee Handbook, and Bonuses ..... 11 6. Electronic Data Security..... 13 7. Electronic Communication Policy..... 14
---	---

---

Organization and Statistical Information	15
---	----



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the Honorable Mayor  
and  
Members of the Board of Aldermen  
City of Waverly, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Waverly. We have audited certain operations of the city in fulfillment of our duties. The city engaged Westbrook & Co., P.C., Certified Public Accountants (CPAs), to audit the city's financial statements for the year ended June 30, 2022. To minimize duplication of effort, we reviewed the CPA firm's audit report. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2022. The objectives of our audit were to:

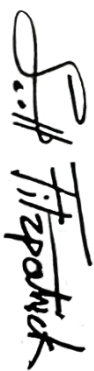
1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Waverly.

A handwritten signature in black ink, reading "Scott Fitzpatrick". The signature is written in a cursive, flowing style with a large initial "S" and "F".

Scott Fitzpatrick  
State Auditor

---

# City of Waverly

## Management Advisory Report

### State Auditor's Findings

---

#### **1. Accounting Controls and Procedures**

Accounting controls and procedures need improvement. Accounting records indicate the city received approximately \$1.2 million in tax, utility, and other receipts during the year ended June 30, 2022.

##### **1.1 Segregation and oversight**

The Board has not adequately segregated accounting duties or ensured a documented supervisory or independent review over various financial accounting functions is performed.

The City Clerk and Assistant City Clerk are responsible for most financial duties of the city including receipting money, preparing deposits, posting transactions to the accounting system, preparing invoices for payment, making disbursements, preparing monthly bank reconciliations, transferring money between bank accounts, and preparing financial reports for Board meetings. The City Clerk is also responsible for preparing and adjusting utility bills, monitoring accounts receivable, and preparing payroll. The Mayor indicated the Board does review bank reconciliations, but this review is not documented. No independent review of receipt slips issued to amounts deposited is performed. The Mayor stated she thought the review procedures the Board had established were adequate, and they had not considered additional review procedures until we brought this to her attention.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records are needed.

##### **1.2 Cost allocations**

Several city employees perform tasks related to multiple city functions, but the city has no documentation to justify the allocation of salaries and fringe benefit expenses to various funds, totaling approximately \$230,000 during the year ended June 30, 2022.

Public works employees perform various tasks such as street repairs, water meter readings, sewer line maintenance, and park maintenance and mowing. The City Clerk and Assistant City Clerk perform various administrative functions that benefit each of the city funds. The city allocates the Public Works supervisor's salary equally between the General, Park,<sup>1</sup> Street, Water, and Sewer Funds, while the Assistant City Clerk has her salary split equally between the General, Water, and Sewer Funds. The full-time Public Works employee is paid solely from the Water Fund, while the 3 part-time Public Works employees are all solely paid from the Sewer Fund. The City Clerk is

---

<sup>1</sup> The financial activity related to parks is tracked within the Park Fund throughout the year, but is combined with the General Fund for financial reporting purposes.





City of Waverly  
Management Advisory Report - State Auditor's Findings

solely paid from the General Fund. No documentation is maintained to justify the allocation for any of these city employees.

The proper allocation of expenses is necessary to accurately determine the results of operations of specific activities, thus enabling the Board to establish the level of taxation and/or user charges necessary to meet all operating costs. To ensure restricted funds are used for intended purposes, the allocation of expenses to city funds should be based on specific criteria, such as the number of hours worked by each employee, if possible, or by determining another reasonable basis to allocate costs for employees. City officials indicated they were unaware of the importance of allocating these costs to the appropriate funds.

## Recommendations

The Board of Aldermen:

- 1.1 Segregate the accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.
- 1.2 Allocate expenses to city funds based on specific criteria and retain documentation to support the allocations.

## Auditee's Response

- 1.1 *We agree and will develop review procedures to monitor accounting duties.*
- 1.2 *We have already had some employees begin tracking time to establish a base for allocations and will ensure an analysis is completed for all employees by the end of the next fiscal year.*

## 2. Utility System Controls and Procedures

### 2.1 Non-monetary adjustments

Utility system controls and procedures need improvement. According to the city's accounting records, the city collected approximately \$765,000 for water, sewer services, trash services, and utility deposits during the year ended June 30, 2022.

Controls over non-monetary adjustments posted to customer utility accounts need improvement. Non-monetary adjustments are any transactions for which no money is received; however, the account balance (amount due) in the utility system is changed. The City Clerk posts non-monetary adjustments in the utility system to adjust usage for inaccurate meter readings or to reduce a balance due to water leaks. During the year ended June 30, 2022, a total of 32 non-monetary adjustments, totaling approximately \$8,000, were posted to the utility system.

Non-monetary adjustments posted to the system are not reviewed and approved by an independent person and documentation of reasons for adjustments is not always retained. City code 715.020 related to non-monetary adjustments states Board approval is not required unless 2 prior



---

City of Waverly  
Management Advisory Report - State Auditor's Findings

---

adjustments have been made to the account by the City Clerk in a given year. Because the City Clerk is responsible for collecting utility payments and has the ability to alter or delete individual utility account information, there is an increased risk that unsupported or unauthorized changes could be made in the utility system.

In addition, a comparison of approved adjustments to adjustments actually made to the system is not performed by an independent person. The City Clerk indicated adjustments are often discussed with the Board, but documentation is not retained.

An independent review of all non-monetary adjustments, including comparing approved adjustments to actual changes posted to the computer system, would help ensure all such transactions are necessary and properly handled.

## 2.2 Utility reconciliation

The City Clerk does not perform monthly reconciliations of total billings, payments received, and amounts remaining unpaid for utility services. The City Clerk indicated she was unaware of a specific report in the system designed to perform this reconciliation or the need to do it.

Monthly reconciliations are necessary to ensure all accounting records balance, transactions have been properly recorded, and any errors or discrepancies are detected timely. A periodic review by the Board of a listing of all delinquent amounts would help ensure adequate follow-up procedures are performed.

## 2.3 Late penalties and shut off procedures

Late penalties are not always charged and utility services are not shut off in accordance with ordinances. The city bills approximately 345 utility customers monthly.

We judgmentally selected 25 accounts between July 2021 and June 2022 (2 to 3 accounts from each monthly billing cycle) and noted late fees were not charged appropriately for 10 of the 15 accounts that made payments more than 20 days after the close of the billing period, and disconnections were not performed for 5 of the 5 accounts that made payments more than 30 days after the close of the billing period. The City Clerk stated she was not aware of the city code requirements and was allowing 30 days before late fees were charged and 35 days before disconnections were performed.

City code 700.070 states, "Service bills not paid by the 20th shall be subject to a ten percent (10%) late charge. Failure of the owner to submit a service bill shall not excuse the water user from his/her obligation to pay for the water used when the bill is submitted. Failure to pay a bill by the 30th day following the close of the period for which service was rendered shall result in the



---

City of Waverly  
Management Advisory Report - State Auditor's Findings

---

disconnection of the service and such disconnection shall be made without the necessity of notice to the water user."

Allowing customers to receive service without paying reduces the incentive to make payments, reduces city receipts, and could impact the utility rates for other paying customers. To ensure all customers receive equitable treatment and city revenue is maximized, procedures need to be established to ensure penalty provisions in the ordinance are enforced and any variance from the ordinance is properly approved.

## 2.4 Utility rates and fees

Utility rates and fees charged to city employees were not consistent with city ordinances. City employees are not billed the base rate (first 1,000 gallons) for water or sewer usage (a combined value of \$49.54 per month for each employee), and several city employees were also not billed a trash fee, primacy fee, or franchise fee (combined value of \$9.92 per month for each applicable employee, but increased to \$16.09 in June 2022).

The City Clerk provided Board minutes from a January 17, 2015, closed meeting as justification for this change in rates, but those minutes indicate the Board only approved waiving the base rate for water and sewer usage, and did not waive any trash, primacy, or franchise fees for employees. The minutes also indicated this employee discount should be considered part of the employee's raise for the year. The city does not track the value of the employee discount and does not include those amounts as wages on the employee's W-2 forms. The utility rate ordinances have not been updated to reflect this discount for employees. In addition, the rate charged to employees for the water usage in excess of the base charge was not updated when the rate was increased in May 2019, resulting in an additional discount for employees. The water rate for usage in excess of 1,000 gallons was increased from \$10.75 to \$11.15 per 1,000 gallons used.

The total amount employees were not charged during the year ended June 30, 2022, was \$3,059. The City Clerk indicated it was an oversight that rates for employees were not updated in 2019 and she did not know a change to the ordinances was necessary for employee discounts to be valid.

Charging utility rates in accordance with city ordinance helps ensure utility customers are treated fairly and equitably. In addition, the failure to withhold and properly report payroll and income taxes for city employees receiving utility services at a reduced cost makes the city potentially subject to additional tax liabilities along with penalties and interest. For employees, IRS regulations require employers to report compensation on W-2 forms and withhold and remit income and payroll taxes. Similarly, Chapter 143, RSMo, includes requirements for reporting wages and withholding state income taxes.



City of Waverly  
Management Advisory Report - State Auditor's Findings

**2.5 Customer water deposits** The city does not maintain a listing of refundable customer water deposits or records of the deposit amounts being held in the Water Fund. As a result, a listing of deposits cannot be reconciled to deposits held.

City code 700.190 states the water meter deposits are \$50 for homeowners and \$150 for renters. Utility records indicate the city had 345 active utility accounts as of June 30, 2022. The City Clerk indicated she was not aware such a reconciliation was necessary.

Refundable customer water deposits are restricted funds held for customers. Maintaining an accurate list of deposits held by the city and reconciling monthly to the balance of deposits held in the Water Fund would help ensure all deposits received from customers are accounted for properly. It also provides assurance the restricted balance of water deposits held in the Water Fund is sufficient to cover customer deposit liabilities and ensure the deposits are not used for water operations.

## Recommendations

The Board of Aldermen:

- 2.1 Ensure all non-monetary adjustments are properly approved and compared to actual changes posted to the computer system, and documentation of reasons for all the adjustments is retained.
- 2.2 Ensure monthly reconciliations are performed of amounts billed to amounts collected and delinquent accounts and investigate any differences.
- 2.3 Ensure late penalties are charged and utility service is shut off in accordance with city ordinance.
- 2.4 Ensure utility rates are billed in accordance with city ordinance. If employee discounts are continued, the value of any such discounts should be included on the employees' W-2 forms as taxable wages.
- 2.5 Determine the amount of customer deposits held in the Water Fund bank account and develop procedures to track the balance of those funds. Ensure a list of customer deposits is prepared and reconciled to the balance of deposits held monthly and differences are promptly investigated.

## Auditee's Response

- 2.1-2.2 *We agree and have already implemented these recommendations.*
- 2.3 *We plan to update the ordinance to agree with the current practices regarding late penalties and shut off procedures.*



City of Waverly  
Management Advisory Report - State Auditor's Findings

- 2.4 *We agree and will ensure rates are charged in accordance with ordinance. We will review employee discounts and make a decision in the next few months and if continued, we will ensure they are reported on employees' W-2 forms.*
- 2.5 *We have already developed a process to track the balance of water deposits and are reconciling to the balance held in the Water Fund.*

### 3. Sunshine Law

The Board did not always comply with Sunshine Law requirements for closed meetings.

#### Reasons for closed meetings

Open meeting minutes did not document the specific reasons or section of law allowing the meetings to be closed or document the Board's votes to go into closed meetings for any of the 17 closed meetings held from July 1, 2021, to August 8, 2023. The Mayor indicated she was not aware this needed to be listed in the open minutes.

Section 610.022.1, RSMo, requires public bodies announce the specific reasons allowed by law for going into a closed meeting and to enter the vote and reason into the minutes.

#### Allowable topics

Some topics discussed in closed meetings were not allowable under the Sunshine Law. Some topics discussed that were not allowed included which city fund should pay for the police department utility costs, personnel policies regarding employee leave, and the city's social media page. The City Clerk indicated the Board believed discussions of these topics were allowed to be closed under the Sunshine Law, but could not provide us a specific statute section that allowed their closure.

Section 610.021, RSMo, provides that the discussion topics and actions in closed meetings should be limited to only those specifically allowed by law.

#### Recommendation

The Board of Aldermen ensure specific reasons for closing a meeting are documented in the open minutes, a vote is taken to go into a closed meeting, and only topics allowed by state law are discussed in the closed meetings.

#### Auditee's Response

*We agree and will implement this recommendation.*

### 4. Budgeting Procedures

The Board did not prepare complete budgets in compliance with state law or monitor budgets to avoid overspending.

#### 4.1 Budgets

The city's budgets for the years ended June 30, 2022, and 2023, did not include all statutorily-required information. The budgets did not include a budget message, budget summary, or actual and estimated amounts for the 2 preceding years. In addition, the amended budget for the year ended June 30,



---

City of Waverly  
Management Advisory Report - State Auditor's Findings

---

2022, did not include the actual beginning and estimated ending cash balances. The City Clerk indicated she was not aware of these requirements.

Section 67.010, RSMo, requires the budget to present a complete and accurate financial plan for the ensuing budget year and sets specific guidelines for the format. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of city operations. It also assists in setting tax levies and informing the public about city operations and current finances.

## 4.2 Monitoring

The Board does not adequately monitor budget-to-actual receipts and disbursements. Actual disbursements exceeded budgeted amounts for the General Fund by \$61,770 and the Street Fund by \$11,046 for the year ended June 30, 2022. In addition, the City Clerk did not timely prepare, and the Board did not timely approve, budget amendments for the year. The City Clerk indicated budget amendments are typically done near the city's fiscal year end to adjust budgeted amounts to agree to actual disbursements.

Actual disbursements exceeded the original amounts budgeted for the General Fund and Street Fund by \$5,149 and \$41,665, respectively, as of June 30, 2022. After the fiscal year end, the City Clerk prepared an amended budget that was approved by the Board on July 11, 2022. Although the General Fund had already been overspent, budgeted disbursements were decreased by \$56,621, which increased the amount of overspending to \$61,770. Although the Street Fund amendment increased budgeted disbursements by \$30,619, disbursements still exceeded the budgeted amount by \$11,046. The budgets were not amended for the correct amounts due to numerous misstatements identified during the city's financial statement audit, including approximately \$46,000 spent using donation or grant money that had been improperly coded to receipt accounts, rather than disbursement accounts. There were also issues with the way transfers among city bank accounts were posted when multiple city funds shared the cost of an item. The City Clerk indicated the amendments were prepared based on the disbursement amounts shown in the accounting system as of the date of the amendments. She indicated the adjusting journal entries, suggested by the city's financial auditor, were necessary to correct the misstatements and coding errors. The journal entries caused the actual disbursement amounts to change for several city funds, including the General Fund and Street Fund. The amendments were prepared before these journal entries were posted.

Section 67.040, RSMo, requires political subdivisions to keep disbursements within amounts budgeted and allows for budget increases, after the governing body officially adopts a resolution setting forth the facts and reasons. In addition, Section 67.080, RSMo, provides that no disbursements of public money be made unless it is authorized in the budget. Proper monitoring and



## City of Waverly Management Advisory Report - State Auditor's Findings

amending prior to disbursing funds is necessary for the budget to be an effective management tool and to comply with state law.

### Recommendations

The Board of Aldermen:

- 4.1 Prepare annual budgets that contain all information required by state law.
- 4.2 Monitor disbursements to ensure they do not exceed budgeted amounts and prepare any necessary budget amendments timely.

### Auditee's Response

- 4.1 *We agree and will ensure the fiscal year 2025 budget is in compliance with state law.*
- 4.2 *We will develop procedures to monitor budget-to-actual disbursements monthly and will ensure amendments are completed timely in the future. We will seek guidance on timely entering adjusting journal entries that are necessary at the end of the fiscal year.*

## 5. Compensation Ordinance, Employee Handbook, and Bonuses

The Board does not have a compensation ordinance, did not always follow the employee handbook, and paid employees a year-end bonus.

### 5.1 Compensation ordinance

The Board does not have a compensation ordinance establishing the amount of compensation of city officials and employees. In addition, documentation was not provided to support the Board's approval of the pay raises given to employees on January 1, 2022. Salaried employees received a 3 percent increase and hourly employees received an increase of \$1 per hour.

City code 115.050 requires, and Section 79.270, RSMo, authorizes, the Board to fix the compensation of city officials and employees by ordinance. Ordinances documenting approved salary amounts help ensure equitable treatment and prevent misunderstandings. The Board indicated it was unaware of the importance of a city ordinance in establishing salaries.

### 5.2 Employee handbook

The Board did not follow the employee handbook regarding vacation leave usage and payout of unused vacation leave. In addition, the Board did not update the employee handbook to reflect changes in the city's procedures.



## City of Waverly Management Advisory Report - State Auditor's Findings

Several employees were allowed to carry over vacation leave from one year to the next, although the employee handbook includes a policy indicating vacation leave will be used the year it is earned or the employee will be paid for the vacation leave not taken. The City Clerk provided minutes from a Board meeting held in December 2018 in which the Board voted to approve employees carrying over unused vacation and compensatory time from one year to the next as the reason this was allowed. The Board also discussed this issue at a November 9, 2022, meeting and voted to allow employees to carry over 80 hours of unused vacation and compensatory time and any hours above 80 hours would be paid to the employee. The employee handbook has not been updated since January 1, 2014, and does not contain any provisions related to compensatory time.

A complete, consistent, and updated employee handbook documenting leave policies would help ensure equitable treatment and prevent misunderstandings. The Board indicated it was unaware of the importance of updating the employee handbook.

### 5.3 Bonuses

The Board approved year-end bonus payments to all full-time employees in violation of the Missouri Constitution. The city paid a total of \$3,050 in year-end bonus payments to the 4 full-time and 2 part-time employees in November 2021, with employees receiving bonuses ranging from \$250 to \$750. The city paid \$15,650 in year-end bonus payments between December 2013 and November 2021. These payments represent bonus compensation for services previously rendered. The Board indicated employees were required to come to a special meeting, which they believed was sufficient to justify the additional payment; however, this meeting consisted of a brief discussion of employee work ethics, and appeared to be an attempt to circumvent constitutional provisions prohibiting employee bonuses.

Payments for services previously rendered are in violation of Article III, Section 39(3), Missouri Constitution and contrary to Attorney General's Opinion 72-1955 (June 14, 1955), which states, "... a government agency which derives its power and authority from the Constitution and laws of this state would be prohibited from granting extra compensation in the form of bonuses to public officers or servants after the service has been rendered."

## Recommendations

The Board of Aldermen:

- 5.1 Establish the compensation of all city officials and employees by ordinance, and ensure documentation for employee pay increases is maintained.
- 5.2 Review and update policies in the employee handbook, as necessary, and ensure compliance with the policies.





City of Waverly  
Management Advisory Report - State Auditor's Findings

## Auditee's Response

5.3 Discontinue paying employee bonuses.

5.1 *We agree and will establish compensation ordinances and ensure documentation for employee pay increases is maintained.*

5.2 *We agree and have implemented this recommendation. We will ensure compliance with policies in the future.*

5.3 *We have discontinued paying employee bonuses.*

## 6. Electronic Data Security

Controls over the city computers are not sufficient. As a result, city records are not adequately protected and are susceptible to unauthorized access or loss of data.

### 6.1 User identification and passwords

The city has not established adequate user identification and password controls to reduce the risk of unauthorized access to city computers and data. The City Clerk and Assistant City Clerk share a user identification and password for the accounting system. As a result, there is no assurance that the user listed in the system as posting a transaction is the person who posted it. In addition, these employees are not required to change passwords periodically for the accounting system and the utility system. The City Clerk indicated she was not aware of the importance of unique user names and passwords or the need to periodically change them.

While a user identification and password are required to authenticate access, the security of these logon credentials is dependent upon keeping them confidential and requiring users to enter their unique user identification and password when switching users. Allowing certain users to share the accounting system without logging off and back on with their unique user identification and password, and not requiring passwords to be periodically changed, increases the risk of unauthorized access and/or changes to the system and records, and reduces assurance that access is limited to only those individuals who need access to perform their job responsibilities. User identifications should be unique and confidential and passwords should be changed periodically to reduce the risk of a compromised password and unauthorized access to and use of the accounting system and data.

### 6.2 Data backup

The city does not store data backup files at an off-site location. Instead, the city maintains backup files in city hall. The City Clerk indicated that city officials believed this procedure was sufficient. Off-site storage would provide reasonable assurance data could be recovered even if city hall files were lost.



City of Waverly  
Management Advisory Report - State Auditor's Findings

---

## Recommendations

The Board of Aldermen:

- 6.1 Require employees to have unique user identifications and passwords and change passwords periodically.
- 6.2 Ensure backup files are stored at a secure, off-site location.

## Auditee's Response

- 6.1 *We will develop a policy requiring specific user identification and passwords for each employee and will ensure passwords are changed periodically in the future.*
- 6.2 *We will determine an off-site location for storing backup files.*

---

## 7. Electronic Communication Policy

The city has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>2</sup>

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the city is retained as required by state law. The Board members indicated they were unaware of the record retention requirements and the electronic communications guidelines.

## Recommendation

The Board of Aldermen develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

## Auditee's Response

*We will research the necessary records that need to be maintained and will create a records management and retention policy to comply with guidelines.*

---

<sup>2</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed March 14, 2024.

---

# City of Waverly

## Organization and Statistical Information

---

The City of Waverly is located in Lafayette County. The city was incorporated in 1882 and is currently a fourth-class city. The city employed 4 full-time employees and 1 part-time employee on June 30, 2022. The city's population was 784 in 2020, according to the U.S. Census Bureau.

City operations include utility services (water, sewer, and trash), police, maintenance of streets, and parks.

### Mayor and Board of Aldermen

The city government consists of a mayor and 4-member board of aldermen. The board members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen at June 30, 2022, are identified below. The Mayor is paid \$100 for the first meeting and \$25 for each additional meeting during the month, and Board of Aldermen members are paid \$75 for the first meeting and \$25 for each additional meeting during the month.

Barbara Schreiman, Mayor (1)  
Jerry Gipe, Alderman (2)  
Jodi Miller, Alderwoman (3)  
Richard W. Dodson Jr., Alderman (4)  
Eddie Chiddix, Alderman (4)

- (1) Re-elected in April 2024 for a 2-year term.
- (2) Lindsey Jones was elected in April 2024 for a 2-year term, replacing Jerry Gipe.
- (3) Jodi Miller resigned from the Board in May 2023. Joe Frazier was appointed in July 2023 to complete the unexpired term and was elected to the Board in April 2024 for a 2-year term.
- (4) Re-elected in April 2023 for a 2-year term.

### Financial Activity

A summary of the city's financial activity obtained from the city's audited financial statements for the year ended June 30, 2022, follows:



City of Waverly  
Organization and Statistical Information

CITY OF WAVERLY, MISSOURI  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022

	GENERAL FUND	SPECIAL REVENUE FUND STREET FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES:			
Sales and use tax	\$ 173,303	\$ 26,598	\$ 199,901
Franchise tax	71,596	-	71,596
Gas and motor vehicle tax	-	37,228	37,228
Property tax	50,237	20,114	70,351
Fines	11,470	-	11,470
Rural fire revenue	22,641	-	22,641
Other revenue	27,942	2,941	30,883
Licenses and permits	1,520	1,085	2,605
Interest income	135	70	205
Grants and contributions	21,714	392	22,106
Total Revenues	380,558	88,428	468,986
EXPENDITURES:			
General city government	146,884	-	146,884
Public safety	116,751	-	116,751
Street maintenance	-	120,383	120,383
Parks maintenance	72,468	-	72,468
Capital outlay:			
Public safety	21,189	-	21,189
Debt service:			
Principal	3,451	3,451	6,902
Interest	231	231	462
Total Expenditures	360,974	124,065	485,039
Net change in fund balance	19,584	(35,637)	(16,053)
Fund balance, beginning	141,015	115,210	256,225
Fund balance, ending	\$ 160,599	\$ 79,573	\$ 240,172

See accompanying notes to the basic financial statements.



City of Waverly  
Organization and Statistical Information

**CITY OF WAVERLY, MISSOURI**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET POSITION - MODIFIED CASH BASIS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	WATER FUND	SEWER FUND	TOTAL
OPERATING REVENUES:			
Charges for services	\$ 438,282	\$ 207,294	\$ 645,576
Trash fees	30,075	-	30,075
Total Operating Revenues	468,357	207,294	675,651
OPERATING EXPENSES:			
System expenses	347,922	141,053	488,975
Trash services	28,901	-	28,901
Total Operating Expenses	376,823	141,053	517,876
Operating Income	91,534	66,241	157,775
Nonoperating Revenues (Expenses):			
Franchise tax	2,484	-	2,484
Interest revenue	1,840	56	1,896
Grant revenue	85,363	-	85,363
Capital outlay	(86,307)	(293)	(86,600)
Debt service:			
Principal	(35,838)	(37,215)	(73,053)
Interest and fees	(36,890)	(29,875)	(66,765)
Total Nonoperating Revenues (Expenses)	(69,348)	(67,327)	(136,675)
Change in net position	22,186	(1,086)	21,100
Net Position, beginning of year	121,428	287,003	408,431
Net Position, end of year	\$ 143,614	\$ 285,917	\$ 429,531

See accompanying notes to the basic financial statements.



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
March 2024

Report No. 2024-040

May 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Political Subdivision Filings

## March 2024

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended September 30, 2023 Reports Due March 31, 2024 .....	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due October 31, 2023 Filed in March 2024 .....	7
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in March 2024 .....	8



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions, other than cities, towns, and villages, required to file a financial report under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office shall notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 97 political subdivisions required to file a financial report by March 31, 2024, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in March 2024, after their filing deadline. The filing status for these 4 entities is presented in summary on page 3 and by individual entity in Appendixes B and C.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor



---

# Monthly Report on Political Subdivision Filings

March 2024

## Executive Summary

---

### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

This report includes the filing status for the 97 political subdivisions, other than cities, towns, and villages, with a fiscal year end of September 30, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 97 political subdivisions, 79 filed an annual financial report timely.

This report also includes the filing status for 4 political subdivisions, other than cities, towns, and villages, that filed their financial report in March 2024, after their filing deadline.

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due March 31, 2024

Fiscal Year Ended September 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Ambulance District	Yes	March 29, 2024
Andrew	PWSD 4 Andrew County	Yes	March 22, 2024
Boone	Business Loop CID	Yes	October 23, 2023
	Downtown CID	Yes	November 29, 2023
	North 763 CID	Yes	January 26, 2024
Butler	Drainage District 7 Butler County	Yes	December 19, 2023
Callaway	Millersburg FPD	No	
Camden	Camdenton SRD Camden County	No	
Carroll	Cherry Valley Levee District	No	
Cass	211th Street CID	Yes	March 20, 2024
	Peculiar Main Street CID	Yes	March 28, 2024
	PWSD 2 Cass County	Yes	December 13, 2023
	West Peculiar FPD	Yes	February 22, 2024
Chariton	PWSD 3 Chariton-Linn County	Yes	February 29, 2024
Clay	1645 Kearney Road CID	Yes	March 25, 2024
	Downtown Excelsior Springs CID	Yes	February 5, 2024
	Elms Hotel CID	Yes	March 25, 2024
	North K.C. Missouri Light Rail TDD	No	
	North KC Destination Developers CID	Yes	March 26, 2024
	PWSD 3 Clay County	No	
	PWSD 9 Clay County	Yes	March 1, 2024
	Vintage Plaza CID	Yes	January 24, 2024
	Westside CID	Yes	February 1, 2024
Clinton	PWSD 3 Clinton County	No	
Cole	Cole Junction Levee District	No	
Daviess	PWSD 2 Daviess County	Yes	January 17, 2024
Franklin	Pacific FPD	Yes	November 14, 2023
	Phoenix Center II CID	Yes	March 27, 2024
	Sullivan FPD	Yes	November 14, 2023
	Sullivan Marketplace CID	Yes	November 2, 2023
	Washington Community FPD	Yes	December 21, 2023
Howell	PWSD 2 Howell-Oregon County	No	
Jackson	Adams Dairy Landing CID	Yes	March 25, 2024
	Adams Farm TDD	Yes	March 26, 2024
	Central Jackson County FPD	Yes	February 21, 2024
	Downtown Blue Springs CID	Yes	March 26, 2024
	Fall Creek CID	Yes	March 21, 2024
	Fort Osage FPD	Yes	March 18, 2024
	Grandview Village CID	Yes	February 5, 2024
	Little Blue Valley Sewer District	Yes	February 13, 2024
	North Blue Springs CID	Yes	March 21, 2024
	Oaks at Woods Chapel CID	Yes	March 21, 2024
	Raytown FPD	Yes	March 28, 2024
	Sunrise Farms CID	Yes	November 9, 2023
	Sunset Plaza CID	Yes	March 21, 2024
	Truman's Marketplace CID	Yes	March 12, 2024
	Truman's Marketplace TDD	Yes	March 12, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due March 31, 2024

Fiscal Year Ended September 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	White Oak CID	Yes	March 21, 2024
Jasper	Levee District 1 Jasper County	Yes	October 11, 2023
Jefferson	Antonia FPD	Yes	December 5, 2023
	Glaize Creek Sewer District	No	
	High Ridge FPD	Yes	November 2, 2023
	Rock Community FPD	Yes	November 29, 2023
Lafayette	Sni Valley FPD	Yes	March 20, 2024
Madison	Madison Memorial Hospital District	Yes	January 10, 2024
	PWSD 1 Madison County	Yes	November 1, 2023
Miller	Miller County NHD	Yes	January 31, 2024
Moniteau	Mid Mo Ambulance District	Yes	January 11, 2024
Monroe	Clarence Cannon Water Commission	Yes	February 21, 2024
	Monroe City Ambulance District	No	
	Monroe City Area FPD	No	
	PWSD 2 Monroe County	Yes	January 25, 2024
Newton	Big Spring Plaza CID	Yes	December 26, 2023
Nodaway	Mary Mart CID	Yes	March 26, 2024
	Maryville Public Library District	Yes	March 28, 2024
Pemiscot	Consolidated PWSD 1 Pemiscot County	Yes	February 14, 2024
Phelps	Forum Plaza CID	Yes	February 16, 2024
	Move Rolla TDD	Yes	March 27, 2024
Pike	PWSD 1 Pike County	Yes	February 26, 2024
Platte	Consolidated PWSD 1 Platte County	Yes	March 25, 2024
	Farley Beverly Drainage District	Yes	January 19, 2024
Ralls	Cannon PWSD 1 Ralls County	No	
Ray	PWSD 3 Ray County	Yes	February 5, 2024
Ripley	Doniphan-Ripley County PLD	No	
	Ripley County Ambulance District	Yes	March 11, 2024
Schuyler	Schuyler County NHD	No	
Scott	PWSD 4 Scott County	No	
Shelby	PWSD 1 Shelby County	Yes	February 28, 2024
St. Charles	HIE Richmond Center CID	No	
	Mountain Farm CID	No	
	Shoppes of Mid Rivers CID	Yes	February 7, 2024
	St. Peters Hotel CID	Yes	January 23, 2024
	Suemandy Drive One CID	Yes	November 2, 2023
	Suemandy Drive Two CID	Yes	December 18, 2023
	Suemandy/Mid-Rivers CID	Yes	February 29, 2024
St. Francois	Bismarck FPD	Yes	November 25, 2023
	Farmington Land ABG CID	Yes	December 5, 2023
	GPMVLC CID	Yes	February 7, 2024
	Maple Valley Plaza CID	Yes	October 16, 2023
	Mineral Area CID	Yes	December 12, 2023
St. Louis	25 North Central CID	Yes	February 13, 2024
	7730 Bonhomme CID	Yes	January 26, 2024
	Daniele CID	Yes	December 27, 2023
	St. Louis County PID 1	Yes	March 29, 2024

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due March 31, 2024

Fiscal Year Ended September 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	St. Louis Public Library Districts	Yes	March 19, 2024
Washington	PWSD 2 Washington County	Yes	October 24, 2023
Wayne	Clearwater Ambulance District	No	
Total Filed		79	
Total Not Filed		18	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
HIE	Holiday Inn Express
NHD	Nursing Home District
PID	Port Improvement District
PLD	Public Library District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

Appendix B  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due October 31, 2023  
 Filed in March 2024

Fiscal Year Ended April 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Platte	Edgewood Farms CID	Yes	March 8, 2024
Total Filed		1	

Acronyms:

CID                      Community Improvement District

Appendix C  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due December 31, 2023  
 Filed in March 2024

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	St. Joseph Downtown CID	Yes	March 15, 2024
Marion	Hannibal Free Library District	Yes	March 25, 2024
Scott	SEMO Regional Port Authority	Yes	March 27, 2024
Total Filed		3	

Acronyms:

CID                      Community Improvement District  
 SEMO                    Southeast Missouri



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
March 2024

Report No. 2024-039

May 2024

[auditor.mo.gov](https://auditor.mo.gov)

Monthly Report on Municipal Court and Revenue Filings

March 2024

Table of Contents

State Auditor's Report	2
Executive Summary	3
Appendixes	

Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended September 30, 2023 Reports Due March 31, 2024 .....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2023 Filed in March 2024 .....	7
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due October 31, 2023 Filed in March 2024 .....	8
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due November 30, 2023 Filed in March 2024 .....	9
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in March 2024 .....	10
F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due February 29, 2024 Filed in March 2024 .....	11





**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by March 31, 2024, under Section 105.145, RSMo, and 15 CSR 40-3.030 and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) shall notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO shall notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Due to different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 63 cities and 2 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in March 2024, after their filing deadline. The filing status for these 16 cities and 4 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Municipal Court and Revenue Filings

March 2024

## Executive Summary

---

### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedure to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. Rule 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires the SAO to notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359, RSMo, and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and a mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 63 cities and 2 villages with a fiscal year end of September 30, 2023, whose financial report was due by March 31, 2024. Of the 65 municipalities, 47 filed the financial report timely. Of the 62 municipalities required to file an addendum, 34 filed timely. Of the 37 municipalities required to file a certification, 20 filed timely.



Monthly Report on Municipal Court and Revenue Filings  
March 2024  
Executive Summary

---

This report includes the filing status for 16 cities and 4 villages that filed at least one of the items (financial report, addendum, or certification) in March 2024, after their filing deadline. Of these municipalities, 16 filed an annual financial report, 4 filed an addendum, and 3 filed a certification.

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due March 31, 2024

Fiscal Year Ended September 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Savannah	Yes	October 23, 2023	No	N/A
Audrain	City of Farber	No		No	N/A
	City of Mexico	Yes	February 16, 2024	Yes	Yes
Barry	City of Exeter	No		No	N/A
Boone	City of Columbia	Yes	March 15, 2024	Yes	Yes
Camden	City of Camdenton	Yes	October 5, 2023	No	N/A
Cass	City of Peculiar	Yes	March 6, 2024	Yes	No
Cedar	City of El Dorado Springs	Yes	March 29, 2024	Yes	Yes
	City of Stockton	Yes	March 13, 2024	Yes	N/A
Clay	City of Excelsior Springs	Yes	March 28, 2024	Yes	Yes
	City of North Kansas City	Yes	March 29, 2024	Yes	Yes
	Village of Oakwood	No		N/A	N/A
Clinton	City of Cameron	No		No	N/A
Dallas	City of Buffalo	Yes	March 26, 2024	Yes	N/A
Franklin	City of Sullivan	No		No	No
	City of Washington	Yes	March 28, 2024	Yes	N/A
Greene	City of Strafford	Yes	March 19, 2024	No	No
Henry	City of Clinton	No		No	No
	City of Montrose	Yes	December 18, 2023	Yes	N/A
	City of Urich	No		No	N/A
	City of Windsor	Yes	January 24, 2024	Yes	N/A
Jackson	City of Blue Springs	Yes	March 21, 2024	Yes	Yes
	City of Buckner	Yes	March 14, 2024	Yes	Yes
	City of Grandview	Yes	March 27, 2024	No	No
	City of Sugar Creek	Yes	March 28, 2024	Yes	Yes
Jasper	City of Duquesne	Yes	February 20, 2024	No	No
Jefferson	City of Festus	Yes	March 29, 2024	Yes	N/A
Johnson	City of Warrensburg	Yes	March 29, 2024	No	No
Lafayette	City of Concordia	No		Yes	Yes
	City of Higginsville	Yes	January 16, 2024	Yes	Yes
	City of Lake Lafayette	No		No	N/A
Linn	City of Brookfield	Yes	January 29, 2024	No	N/A
	City of Purdin	No		N/A	N/A
Macon	City of Atlanta	Yes	January 19, 2024	Yes	N/A
Madison	City of Fredericktown	No		Yes	Yes
McDonald	City of Anderson	No		No	No
Moniteau	City of Tipton	Yes	November 30, 2023	Yes	N/A
Monroe	City of Monroe City	No		No	N/A
Newton	City of Neosho	Yes	March 25, 2024	Yes	No
Nodaway	City of Maryville	Yes	March 25, 2024	Yes	N/A
Ozark	City of Gainesville	No		No	N/A
	Village of Theodosia	Yes	January 17, 2024	No	N/A
Phelps	City of Rolla	Yes	January 1, 2024	Yes	Yes
Pike	City of Bowling Green	Yes	March 14, 2024	No	N/A
Platte	City of Platte Woods	No		No	No
Pulaski	City of Dixon	Yes	March 13, 2024	Yes	Yes
Ray	City of Richmond	Yes	March 19, 2024	Yes	Yes

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due March 31, 2024

Fiscal Year Ended September 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Saline	City of Marshall	Yes	December 20, 2023	Yes	Yes
Shelby	City of Hunnewell	Yes	March 29, 2024	N/A	N/A
St. Charles	City of St. Peters	Yes	March 28, 2024	Yes	Yes
	City of Weldon Spring	Yes	March 12, 2024	Yes	No
St. Clair	City of Appleton City	No		No	N/A
	City of Osceola	Yes	March 28, 2024	No	N/A
St. Francois	City of Bonne Terre	Yes	November 14, 2023	No	No
	City of Farmington	Yes	March 19, 2024	No	No
	City of Park Hills	Yes	February 28, 2024	Yes	Yes
St. Louis	City of Clayton	Yes	March 28, 2024	Yes	Yes
	City of Cool Valley	Yes	March 27, 2024	Yes	Yes
	City of Greendale	Yes	February 28, 2024	No	No
	City of Normandy	Yes	March 28, 2024	Yes	No
	City of Pagedale	No		No	Yes
Ste. Genevieve	City of St. Mary	Yes	November 14, 2023	Yes	N/A
	City of Ste. Genevieve	Yes	January 17, 2024	Yes	N/A
Stoddard	City of Advance	Yes	January 30, 2024	No	No
Stone	City of Branson West	No		No	No
Total Filed		47		34	20
Total Not Filed		18		28	17
Total N/A		0		3	28

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2023  
Filed in March 2024

Fiscal Year Ended December 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Newton	Village of Shoal Creek Drive	Yes	March 19, 2024	N/A	N/A
Total Filed		1		0	0

N/A    Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix C  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due October 31, 2023  
 Filed in March 2024

Fiscal Year Ended April 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Alma	Yes	March 1, 2024	No	N/A
Total Filed		1		0	0

N/A Entities without a municipal judge are not required to file a certification.

Appendix D  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due November 30, 2023  
 Filed in March 2024

Fiscal Year Ended May 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Pettis	City of La Monte	Yes	March 12, 2024	***	***
Total Filed		1		0	0

\*\*\* Filed after November 30, 2023, but before March 2024.



Appendix E  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Filed in March 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Atchison	City of Westboro	Yes	March 31, 2024	N/A	N/A
Caldwell	City of Cowgill	Yes	March 29, 2024	Yes	N/A
Cass	City of Lake Annette	Yes	March 20, 2024	No	N/A
Holt	City of Craig	Yes	March 28, 2024	No	N/A
Jasper	City of Carthage	**	December 28, 2023	Yes	Yes
Miller	City of Bagnell	Yes	March 11, 2024	N/A	N/A
Mississippi	Village of Wilson City	Yes	March 7, 2024	N/A	N/A
Montgomery	City of New Florence	Yes	March 28, 2024	**	**
Newton	Village of Stella	Yes	March 29, 2024	N/A	N/A
Phelps	City of Doolittle	Yes	March 31, 2024	No	N/A
Ralls	Village of Rensselaer	Yes	March 11, 2024	N/A	N/A
Scotland	City of South Gorin	Yes	March 1, 2024	N/A	N/A
Scott	City of Scott City	No		No	Yes
St. Francois	City of Bismarck	***	February 21, 2024	Yes	Yes
St. Louis	City of Oakland	No		Yes	No
	City of Valley Park	Yes	March 21, 2024	**	**
Total Filed		12		4	3

\*\* Filed by December 31, 2023.

\*\*\* Filed after December 31, 2023, but before March 2024.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix F  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due February 29, 2024  
Filed in March 2024

Fiscal Year Ended August 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Taney	City of Forsyth	Yes	March 18, 2024	No	N/A
Total Filed		1		0	0

N/A    Entities without a municipal judge are not required to file a certification.



# Scott Fitzpatrick

---

## Missouri State Auditor

### Wentzville Transportation Development District

Report No. 2024-038

May 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Wentzville Transportation Development District

### Background

The Wentzville Transportation Development District (TDD) was formed in November 2001 for the purpose of improving the Pearce Boulevard/Wentzville Parkway interchange with new and widened lanes, enhancing the Pearce Boulevard overpass with aesthetic improvements, extending Pearce Boulevard to May Road, and implementing a local transit system. The project was substantially completed in March 2010. Prior to the district's termination, the district, City of Wentzville, and the Missouri Highways and Transportation Commission (MHTC) will enter into an agreement regarding ownership, ongoing maintenance, and allocation of excess revenues. Project costs for the Wentzville TDD totaled \$6,872,136.

The project was funded by a 1/4-cent (0.25 percent) sales tax on all taxable transactions within the boundaries of the district. The sales tax was effective December 1, 2001. In February 2002, the Wentzville TDD issued revenue bonds to pay for project costs. The TDD satisfied this debt in November 2022. The Board approved certain actions in connection with abolishment of the TDD, including repealing the District's sales tax in September 2023, effective after December 2023.

Based on the audit, the cash balance of the Wentzville TDD as of December 31, 2023, was \$876,255. According to the district's legal counsel, as of March 2024, the district would incur additional estimated legal and administrative expenses totaling \$75,000 related to the dissolution of the district. After the district's final costs and professional fees are paid, the remaining balance will be transferred to the City of Wentzville and/or the MHTC in accordance with state law.

### Financial Status

The audit of the Wentzville Transportation Development District indicates the financial condition of the district is such that it may be abolished.

Because of the nature of this audit, no rating is provided.

---

# Wentzville Transportation Development District

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	Financial Status .....3
---	-------------------------



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Robert Green, Chairman  
and  
Board of Directors  
Wentzville Transportation Development District  
Wentzville, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On December 15, 2022, the Board of Directors of the Wentzville Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution on October 9, 2023.

The district engaged Wade Stables P.C., Certified Public Accountants (CPAs), to audit the district's financial statements for the year ended December 31, 2022. To minimize duplication of effort, we reviewed the CPA firm's report for the year ended December 31, 2022, since the December 31, 2023, audit had not yet been completed. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2023. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing minutes of meetings, financial records, and other pertinent documents; and interviewing various personnel of the district, as well as certain external parties. We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit determined the Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the Wentzville Transportation Development District.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is stylized, with the first letters of the first and last names being capitalized and prominent.

Scott Fitzpatrick  
State Auditor

---

# Wentzville Transportation Development District Management Advisory Report - State Auditor's Findings

---

## **Financial Status**

Our audit of the Wentzville Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished.

The Wentzville TDD is located in St. Charles County, in the City of Wentzville. The district was organized in November 2001 by petition of the property owners/developer within the proposed TDD. The district consists of 5 property owners. The members of the Board of Directors consist of 5 representatives of the property owners/developer. The district has a fiscal year end of December 31.

The Wentzville TDD was formed for the purpose of improving the Pearce Boulevard/Wentzville Parkway interchange with new and widened lanes, enhancing the Pearce Boulevard overpass with aesthetic improvements, extending Pearce Boulevard to May Road, and implementing a local transit system. These projects generally included signage, signalization, lighting, and other costs. The project was substantially completed in March 2010. The City of Wentzville is the public entity with jurisdiction over the local portion of the project and serves as the Local Transportation Authority. The Missouri Highways and Transportation Commission (MHTC) serves as the entity with jurisdiction over the state portion of the project. Prior to the district's termination, the district, City of Wentzville, and MHTC will enter into an agreement regarding ownership, ongoing maintenance, and allocation of excess revenues. Project costs for the Wentzville TDD totaled \$6,872,136.

In November 2001, the Board of Directors passed a resolution formally approving the submission of the proposed sales tax rate to the qualified voters of the district and establishing a sales tax rate of 1/4-cent (0.25 percent) on all taxable transactions within the boundaries of the district. The sales tax was effective December 1, 2001.

In February 2002, the Wentzville TDD issued revenue bonds to pay for project costs. The TDD satisfied this debt in November 2022. The Board approved certain actions in connection with abolishment of the TDD, including repealing the District's sales tax in September 2023, effective after December 2023. See the table below for district financial activity for the calendar year ended December 31, 2023.

In December 2022, the Wentzville TDD Board of Directors formalized its intent to dissolve the district. The District subsequently advised the State Auditor's Office (SAO) in October 2023 of this resolution and requested the SAO proceed with all necessary actions as required pursuant to Section 238.275, RSMo. That statute requires the State Auditor to audit the district to determine its financial status, and determine whether it may be abolished pursuant to law. It also states the board shall not propose the question to abolish the district while there are outstanding claims or causes of action



Wentzville Transportation Development District  
Management Advisory Report - State Auditor's Findings

pending against it; if its liabilities exceed its assets; or while the district is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following table presents the financial activity and cash balances the year ended December 31, 2023.

	Year Ended December 31, 2023
RECEIPTS	
Sales Tax	\$ 400,097
Interest	15,220
Total Receipts	415,317
DISBURSEMENTS	
Legal Fees	493
Bank Fees	28
Trustee Fees	3,600
Audit Fees	3,035
Administrative	5,320
Insurance	837
Miscellaneous	360
Total Disbursements	13,673
RECEIPTS OVER (UNDER) DISBURSEMENTS	401,644
BEGINNING CASH	474,611
ENDING CASH	\$ 876,255

Source: Compiled by the SAO using the district's bank statements and unaudited financial statement.

Based on our audit, the cash balance of the Wentzville TDD as of December 31, 2023, was \$876,255. According to the district's legal counsel, as of March 2024, the district would incur additional estimated legal and administrative expenses totaling \$75,000 related to the dissolution of the district. There are no pending, threatened, or unasserted claims or assessments against the district according to district legal counsel. District officials confirmed the district is not insolvent, in receivership, or under the jurisdiction of a bankruptcy court. Based on these representations, district assets are sufficient to pay any remaining costs and obligations. After the district's final costs and professional fees are paid, the remaining balance will be transferred to the City of Wentzville and/or the MHTC in accordance with Section 238.275.5(1), RSMo.

Based on our audit, the Board of Directors may proceed with the abolishment of the district in accordance with Section 238.275, RSMo.





# Scott Fitzpatrick

---

## Missouri State Auditor

Twenty-Fourth Judicial Circuit  
City of Desloge  
Municipal Division

Report No. 2024-037

May 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Twenty-Fourth Judicial Circuit, City of Desloge Municipal Division

### Missing Money

The former Court Administrator failed to deposit at least \$3,886 that was receipted and/or recorded from July 1, 2020, to October 11, 2022, and the money is missing. The former Court Administrator did not deposit at least \$1,568 in cash recorded on manual receipt slips from June 2021 through October 2022. Additionally, she did not deposit fines and costs, totaling \$1,349.50 in cash, collected from 10 defendants, and failed to deposit \$508.50 in cash collected from 5 defendants whose transactions were entered into the court system as non-monetary judicial order transactions. The former Court Administrator improperly recorded and did not deposit \$413 in cash court payments placed in the city's after hours drop box, and altered the fines and costs due written on at least 4 defendant case records to conceal money received and not deposited, which resulted in an additional \$47 missing.

The former Court Administrator also made 38 unsupported adjustments resulting in reductions in fines and costs due totaling \$4,482. These transactions were for defendants that allegedly performed community service, but the court did not retain/maintain time records or other documentation to support the community service. Based on the methods used to conceal the other missing money, it is possible money was collected related to these unsupported adjustments and is also missing.

### Accounting Controls and Procedures

The municipal division has not adequately segregated accounting and recordkeeping duties, and neither the Municipal Judge nor other court personnel perform supervisory or independent reviews of municipal division accounting and court records. Neither the former nor the current Court Administrator account for the numerical sequence of manual or system receipt slip numbers to ensure money received has been properly recorded in the court system and deposited. The court does not issue a receipt slip or otherwise document the drop box receipts transmitted by city personnel. The current and former Court Administrators process(ed) non-monetary fee adjustments without an independent or supervisory review. During her time in the position, the former Court Administrator entered 54 judicial orders to waive approximately \$11,778 in fines and court costs. She also waived approximately \$20,614 in fines and court costs with community service orders. These orders were often not reviewed by the municipal judge.

In the areas audited, the overall performance of this entity was **Poor**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Twenty-Fourth Judicial Circuit

## City of Desloge Municipal Division

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	1. Missing Money.....4 2. Accounting Controls and Procedures ..... 11
---	--

---

Organization and Statistical Information	14
---	----

---

Supporting Documentation of Missing and/or Misappropriated Money	15
<u>Appendixes</u>	
A	State Auditor Subpoena - Heather Steinmetz..... 16
B	Attorney Response to Subpoena ..... 18
C	Non-Monetary Transactions ..... 19



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Presiding Judge  
Twenty-Fourth Judicial Circuit  
and  
Municipal Judge  
and  
Honorable Mayor  
and  
Members of the Board of Aldermen  
Desloge, Missouri

We have audited certain operations of the City of Desloge Municipal Division of the Twenty-Fourth Judicial Circuit in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the fiscal year ended June 30, 2023. The objectives of our audit were to:

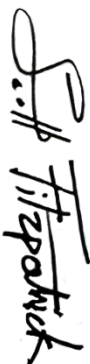
1. Evaluate the municipal division's internal controls over significant financial functions as it relates to any missing or misappropriated money.
2. Evaluate the municipal division's and city's compliance with certain legal provisions as it relates to any missing or misappropriated money.
3. Evaluate the municipal division's compliance with certain court rules as it relates to any missing or misappropriated money.
4. Determine the extent of money missing and/or misappropriated from the court, if any.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the municipal division, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides such a basis.

The accompanying Organizational and Statistical Information is presented for informational purposes. This information was obtained from the municipal division's management and was not subjected to the procedures applied in our audit of the division.

For the areas audited, we identified (1) significant deficiencies in internal controls, (2) no significant noncompliance with legal provisions, (3) no significant noncompliance with court rules, and (4) missing money totaling at least \$3,886. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Desloge Municipal Division of the Twenty-Fourth Judicial Circuit.

A handwritten signature in black ink, reading "Scott Fitzpatrick". The signature is written in a cursive, flowing style with a large initial "S".

Scott Fitzpatrick  
State Auditor

---

# Twenty-Fourth Judicial Circuit

## City of Desloge Municipal Division

### Management Advisory Report - State Auditor's Finding

---

#### **1. Missing Money**

At least \$3,886 was receipted and/or recorded from July 1, 2020, to October 11, 2022, but not deposited and is missing. Additionally, the former Court Administrator made 38 unsupported adjustments resulting in reductions in fines and costs due totaling \$4,482. Based on the methods used to conceal the other missing money, it is possible money was collected related to these unsupported adjustments and is also missing. We also identified discrepancies between recorded judicial orders, community service records, and court system records.

The municipal court uses the State of Missouri online court system, Show-Me Courts (court system), to record charge information, judgments, fine and cost amounts, and payments, and to issue receipt slips. The court began implementing the system in 2019 and completed the transition in 2023. Prior to that time, the court used a legacy system. The court also maintained a manual receipt slip book to use when the court system was unavailable, which was rare. All manual receipt slips were to be entered into the court system as soon as it was available. It is unclear if court personnel issued manual receipt slips at other times. Personnel reconciled system receipt information to receipts on hand prior to making deposits and used system receipt information to determine the deposit amounts. If a receipt was not entered into the system, court personnel would not detect a missing cash/check receipt during the reconciliation process.

Heather Steinmetz served as the Court Administrator from July 16, 2020, until she was terminated on October 11, 2022. She was often the only court employee. In October 2022, city employees discovered a manual receipt slip book, and knowing it should only be used in rare instances, compared it to court system records. They identified receipt slips that were not recorded in the court system and notified the City of Desloge Police Department. On October 11, 2022, the State Auditor's Office (SAO) received a complaint through its Whistleblower Hotline alleging fraudulent activity by the former Court Administrator. The SAO conducted an initial review of these matters under Section 29.221, RSMo. After completion of a review of documentation and communications provided, the SAO determined further investigation was warranted and began an audit. Court Administrator Heather Steinmetz is referred to throughout the remainder of this report as the former Court Administrator. Jessica Talley began as a part-time court clerk in August 2022 and was hired as the full time Court Administrator in October 2022.

The scope of our audit included, but was not necessarily limited to, the fiscal year ended June 30, 2023. After identification of missing money during the fiscal years of 2020 through 2022, we applied limited procedures to receipts for the period July 1, 2020, through June 30, 2022, for the purpose of identifying and quantifying any additional missing money.



Twenty-Fourth Judicial Circuit  
City of Desloge Municipal Division  
Management Advisory Report - State Auditor's Findings

On November 27, 2023, the SAO issued a subpoena to Heather Steinmetz to compel her testimony related to the findings included in this report. However, her attorney indicated, if interviewed, she would plead her right to remain silent under the 5th Amendment to the United States Constitution,<sup>1</sup> so we did not interview her. A copy of her attorney's letter is at Appendix A.

#### Manual receipt slips

The former Court Administrator did not deposit at least \$1,568 in cash recorded on manual receipt slips from June 2021 through October 2022. During that period, the former Court Administrator issued 27 manual receipt slips. We compared these receipt slips to system reports and noted the former Court Administrator recorded 8 payments, totaling \$1,568, on manual receipt slips but did not record some or all of the receipted amounts in the court system. The manual receipts slips indicated 6 of the payments were cash and the other 2 receipt slips did not include the method of payment. Because the amounts were not recorded in the court system the receipts were not deposited.

The following table provides a summary of the amounts recorded on manual receipt slips that were not subsequently entered into the court system and were not deposited.

Date	Receipt Slip Number (1)	Manual Receipt Slip Amount	Amount Recorded In System	Undeposited Amount
6/15/2021	681296	\$ 100.00	\$ 0.00	\$ 100.00
6/15/2021	681299	100.00	0.00	100.00
4/12/2022	393601	100.00	0.00	100.00
4/12/2022	393602	100.00	0.00	100.00
4/12/2022	393604	383.50	183.50	200.00
4/26/2022	393609	50.00	0.00	50.00
6/12/2022	393617	100.00	50.00	50.00
No date	393621	868.00	0.00	868.00
Total		\$ 1,801.50	\$ 233.50	\$ 1,568.00

(1) The receipt slips were from different receipt slip books with different receipt number sequences.

#### Non-monetary transactions

The former Court Administrator did not deposit fines and costs, totaling \$1,349.50 in cash, collected from 10 defendants. Instead, the related cases showed non-monetary community service<sup>2</sup> orders in the system in lieu of these fines and costs. She also did not deposit \$508.50 in cash collected from

<sup>1</sup> Pleading the 5th amendment means that the person chooses not to answer a question(s) during testimony on the basis that the person might incriminate himself/herself.

<sup>2</sup> In some cases, the Municipal Judge allows defendants to serve community service in lieu of payment of fines and costs. The court required defendants to provide proof of the completion of their service before the fines and costs could be adjusted in the system.



---

Twenty-Fourth Judicial Circuit  
City of Desloge Municipal Division  
Management Advisory Report - State Auditor's Findings

---

5 defendants whose transactions were entered into the court system as non-monetary judicial order transactions. Non-monetary transactions, including judicial and community service orders, are transactions for which no money is received; however, a credit is applied to the account balance or the amount due is changed. These entries reduced the amount due from defendants in the system, and were not reflected in the amounts to be deposited.

The Municipal Judge indicated that he did not authorize any of the judicial orders and the current Court Administrator determined that the defendants paid the fines instead of performing the community service indicated in the system. We reviewed all 161 community service transactions and 54 judicial orders entered by the former Court Administrator during the period of July 1, 2020, through October 11, 2022, to determine if documentation to support the non-monetary transactions existed and if the municipal judge approved the transaction.

Five of the missing receipts labeled as community service were collected through the city after-hours drop box and the cash receipt amount was included on a payment log. Additionally, no judicial orders or support for community service performed were included in the defendant files. For example, one defendant's payment history showed she made a cash payment of approximately \$100 within the first week of every month from July 2020 through October 2021 for multiple cases. In November 2021, the defendant's name is recorded as making a \$100 payment on the drop box payment log. Instead of showing this payment in the system, on November 10, 2021, a community service order for a negative \$121 was recorded to reduce the defendant's outstanding balance by \$121.

Of the non-monetary transactions reviewed, we noted an additional 38 unsupported non-monetary community service transactions, totaling \$4,482, in the system that may represent additional missing money. These transactions were for defendants that allegedly performed community service, but the court did not retain/maintain time records or other documentation to support the community service. These transactions spanned the entire time the former Court Administrator was employed. We attempted to contact the defendants to determine if they performed community service, but none responded to our inquiries. Given that the former Court Administrator did not deposit other money collected and recorded as non-monetary community service transactions, it is possible some or all of the funds related to these 38 non-monetary transactions are also missing.

Appendix B shows judicial orders and community service orders with related missing money.





Twenty-Fourth Judicial Circuit  
City of Desloge Municipal Division  
Management Advisory Report - State Auditor's Findings

Undeposited drop box  
receipts

From May 2021 to October 2022, the former Court Administrator improperly recorded and did not deposit \$413 in cash court payments placed in the city's after hours drop box.

The city maintains a drop box where citizens can place water, court, and other city payments after hours. Each morning, 2 city employees log the payments, then transmit the court payments to the Court Administrator for processing. We compared the drop box payment log to the court system to determine if all drop box payments were properly recorded, and we identified 8 payments that were not credited, or only partially credited, to the defendants' cases. As noted previously, if payments are not recorded in the court system they are not included in the total amount to be deposited.

The following table provides a summary of the drop box cash payments that were not properly recorded into the court system or deposited.

Date	Receipt Number (1)	Amount on Drop Box Payment Log	Amount Received	Amount Not Recorded or Deposited
05/17/2021	382098	\$ 100.00	\$ 54.50	\$ 45.50
08/23/2021	None	20.00	0.00	20.00
11/17/2021	249Z3189	91.00	33.50	57.50
02/17/2022	None	100.00	0.00	100.00
07/08/2022	None	60.00	0.00	60.00
09/06/2022	None	20.00	0.00	20.00
09/06/2022	None	60.00	0.00	60.00
10/04/2022	None	50.00	0.00	50.00
		\$ 501.00	\$ 88.00	\$ 413.00

(1) Receipt number sequences differ because one receipt was for an older case processed through the legacy system and one was processed in the current court system. Payments without receipt numbers were not recorded in either system.

Altered records

The former Court Administrator altered the fines and costs due written on at least 4 defendant case records to conceal money received and not deposited. We compared a system receipt report to physical defendant case records completed by the municipal judge and noted alterations in the physical defendant files, resulting in an additional \$47 missing. The former Court Administrator entered the altered amounts as the amounts due and paid in the court system and only deposited these amounts, despite collecting the original amount due. The Municipal Judge confirmed he did not authorize anyone to change the amounts written on the case records.



Twenty-Fourth Judicial Circuit  
City of Desloge Municipal Division  
Management Advisory Report - State Auditor's Findings

In a December 2021 case, a defendant was fined \$191.50 plus court costs of \$33.50<sup>3</sup> for a total due of \$225. The judge wrote this amount on the defendant's case record in blue ink,<sup>4</sup> as shown below. The former Court Administrator used a red ink pen to write \$166.50 over the judge's writing. She recorded the fine due in the court system as \$166.50 plus court costs of \$33.50 for a total due of \$200.00. The former Court Administrator receipted \$200 in the court system and did not deposit the additional \$25 in cash likely collected.

In the second case, the judge wrote \$188.50 plus "cc" (\$33.50) on the defendant's case record. As shown below, the fine was changed to \$166.50. The file was marked paid in full with a payment of \$200.00 (\$166.50 plus \$33.50). The remaining \$22 in cash likely collected was not deposited.

<sup>3</sup> Standard court costs total \$33.50. See Organization and Statistical Information section for a detailed listing of the costs included in the total. The Judge often wrote "cc" or "costs" on the defendant files to represent the assessment of the \$33.50 in court costs.

<sup>4</sup> The Municipal Judge indicated he only uses blue ink and the color of ink on the original files reflect this despite the images appearing to be black ink.



Twenty-Fourth Judicial Circuit  
City of Desloge Municipal Division  
Management Advisory Report - State Auditor's Findings

JUL 17 2022

Defendant pleads guilty (in open court) (in writing). Allocation granted.

Judgment/Sentence: \$ 150.00 fine, plus \$ CC costs, plus fees, miscellaneous charges, surcharges including recoupment fee, jail board and/or restitution. Defendant placed on probation pursuant to payment agreement probation order. Defendant to pay \$ \_\_\_\_\_ per month, to be paid on the \_\_\_\_\_ of each month. Further ordered and adjudged:

( ) Defendant shall serve \_\_\_\_\_ days in jail (SES all jail time) (SES \_\_\_\_\_ days of jail sentence and Defendant shall serve \_\_\_\_\_ days of jail sentence) (on weekends).

( ) Defendant placed on probation for \_\_\_\_\_ years pursuant to probation order, with special conditions on probation order including: (MOP) (SATOP) (DIP) (Anger Management) (DAEP) ( ) program to be completed within (60) ( ) days hereof and defendant to attend and complete any other recommended treatment;

( ) No contact with the victim, witnesses or their families at any location;

( ) Pay restitution of \$ \_\_\_\_\_ per terms set forth on payment agreement probation order.

( ) Other: \_\_\_\_\_

Full payment of \$ 300.00 received. Receipt # 84922705.

Continuances: \_\_\_\_\_

Cause (dismissed) (nolle prosequi) by city attorney.

In another case, shown below, the fine listed on the case record is \$150.00 plus "cc" (\$33.50). This appears to be written by the former Court Administrator because the defendant signed a plea agreement, and the judge ordered a fine of \$350.00 plus court costs in the agreement. See the agreement on the next page. The former Court Administrator also issued a manual receipt slip for the full \$383.50 collected. The difference of \$200 is included in the missing money amount shown earlier in the manual receipt slips section.

MAR 2 2022

Defendant pleads guilty (in open court) (in writing). Allocation granted.

Defendant pleads not guilty. Cause set for trial 4-12-22.

APR 12 2022

Trial. City by city attorney. Defendant in person (pro se and knowingly, voluntarily and intelligently waives counsel in writing) (with counsel). Trial conducted in accordance with Rule 37. Defendant found (not guilty and discharged) (guilty, allocation granted and rights related to trial de novo fully explained).

Judgment/Sentence: \$ 150 fine, plus \$ CC costs, plus fees, miscellaneous charges, surcharges including recoupment fee, jail board and/or restitution. Defendant placed on probation pursuant to payment agreement probation order. Defendant to pay \$ \_\_\_\_\_ per month, to be paid on the \_\_\_\_\_ of each month. Further ordered and adjudged:

( ) Defendant shall serve \_\_\_\_\_ days in jail (SES all jail time) (SES \_\_\_\_\_ days of jail sentence and Defendant shall serve \_\_\_\_\_ days of jail sentence) (on weekends).

( ) Defendant placed on probation for \_\_\_\_\_ years pursuant to probation order, with special conditions on probation order including: (MOP) (SATOP) (DIP) (Anger Management) (DAEP) ( ) program to be completed within (60) ( ) days hereof and defendant to attend and complete any other recommended treatment;

( ) No contact with the victim, witnesses or their families at any location;

( ) Pay restitution of \$ \_\_\_\_\_ per terms set forth on payment agreement probation order.

( ) Other: \_\_\_\_\_

Full payment of \$ 153.50 received. Receipt # 3877.

Continuances: \_\_\_\_\_


Cause (dismissed) (nolle prosequi) by city attorney.

NOTE: ABOVE DOCKETT ENTRIES ARE OFFICIAL COURT ORDERS, HOWEVER IF SEPARATE DOCUMENTS ARE USED, ANY INCONSISTENCIES ARE CONTROLLED BY SAID SEPARATE DOCUMENTS (i.e. PLEA FORM, PROBATION ORDER OR PAYMENT PROBATION ORDER, ETC.)





Twenty-Fourth Judicial Circuit  
City of Desloge Municipal Division  
Management Advisory Report - State Auditor's Findings

	
IN THE 24TH JUDICIAL CIRCUIT, ST. FRANCOIS COUNTY, MISSOURI DESLOGE MUNICIPAL DIVISION	
Judge or Division: SETH A PEGRAM	Case Number: 170993592 Court ORI Number: MO094081J Offense Cycle No. (OCN): 77345571
DESLOGE vs.	
Defendant's Name/Address: [REDACTED]	
Charge Code/Description ORD570.0-032Y20212303.0 Shoplifting	Offense Date 13-FEB-2022
(Date File Stamp) \$350.00 fine + costs	
Plea of Guilty & Waiver of Counsel	

In the final case, shown below, it appears the former Court Administrator wrote over the judge's usual fine amount for traffic offenses, which was \$191.50. She changed the 1 to a dollar sign and also wrote over the first "2" in \$225 on the full payment line to make it \$125. The former Court Administrator receipted \$125 in cash in the court system. The other \$100 was written off with a judicial order and is included in the missing judicial order amount discussed earlier.

DEC 14 2021

Judgement/Sentence: \$91.50 fine, plus \$ CC costs, plus fees, miscellaneous charges, surcharges including recoupment fee, jail board and/or restitution. Defendant placed on probation pursuant to payment agreement probation order. Defendant to pay \$ 100 per month, to be paid on the 17 of each month. Further ordered and adjudged:

(X) Defendant shall serve days in jail (SES all jail time) (SES days of jail sentence and Defendant shall serve days of jail sentence) (on weekends).

( ) Defendant placed on probation for 2 years pursuant to probation order, with special conditions on probation order including: (MOP) (SATOP) (DIP) (Anger Management) (DAEP) ( ) program to be completed within (60) ( ) days hereof and defendant to attend and complete any other recommended treatment;

( ) No contact with the victim, witnesses or their families at any location;

( ) Pay restitution of \$ per terms set forth on payment agreement probation order.

( ) Other: .

AD Full payment of \$ 125.00 received. Receipt # 337

Continuances: .

Cause (dismissed) (nolle prosequi) by city attorney.

NOTE: ABOVE DOCKETT ENTRIES ARE OFFICIAL COURT ORDERS, HOWEVER IF SEPARATE DOCUMENTS ARE USED, ANY INCONSISTENCIES ARE CONTROLLED BY SAID SEPARATE DOCUMENTS (i.e. PLEA FORM, PROBATION ORDER OR PAYMENT PROBATION ORDER, ETC.)

## Conclusion

The lack of segregation of duties and supervisory or independent oversight of the former Court Administrator's work, as well as poor receipting procedures, as noted in Management Advisory Report (MAR) finding number 2, contributed to an environment that allowed money to go missing and not be detected timely.



Twenty-Fourth Judicial Circuit  
City of Desloge Municipal Division  
Management Advisory Report - State Auditor's Findings

---

## Recommendation

The City of Desloge Municipal Division continue to work with law enforcement officials regarding prosecution of the missing money and take the necessary actions to seek restitution for amounts missing.

## Auditee's Response

*We will continue to work with law enforcement officials regarding prosecution and take necessary actions to seek restitution.*

---

## 2. Accounting Controls and Procedures

Accounting controls and procedures need significant improvement. During the fiscal year ended June 30, 2023, the municipal division collected approximately \$175,000 in fines, court costs, and bonds.

### 2.1 Segregation of duties

The municipal division has not adequately segregated accounting and recordkeeping duties, and neither the Municipal Judge nor other court personnel perform supervisory or independent reviews of municipal division accounting and court records.

The Court Administrator is solely responsible for collecting receipts, recording court receipts and case activity to the court system, preparing disbursements, and preparing monthly financial reports for court activities. Court personnel indicated duties were more segregated before the pandemic started in 2020; however, an employee quit during the pandemic and the Municipal Judge indicated it is difficult to hire new employees.

Proper segregation of duties and/or timely supervisory or independent reviews helps ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, and depositing money. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and court records are essential.

### 2.2 Numerical sequence of receipt slips

Neither the former nor the current Court Administrator account for the numerical sequence of manual or system receipt slip numbers to ensure money received has been properly recorded in the court system and deposited. This allowed manual receipt slips to be issued, but not entered into the court system. The Court Administrator indicated she was unaware of the need to account for the numerical sequence of receipt slips.

Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, or misuse of money could occur and go undetected.

### 2.3 Receipting, recording, and depositing

The court does not issue a receipt slip or otherwise document the drop box receipts transmitted by city personnel. As noted in MAR finding number 1, citizens can pay bills and fines through the city drop box after business hours and 2 city employees record the payments on a payment log. Court payments are forwarded to the Court Administrator each morning, but court personnel



Twenty-Fourth Judicial Circuit  
City of Desloge Municipal Division  
Management Advisory Report - State Auditor's Findings

do not issue receipt slips to city personnel or otherwise document the transmittals. As a result, there is nothing to show that all court drop box receipts were transmitted to the court. The municipal judge indicated the court used to have 2 clerks and both were required to be present when receiving monies from the drop box. However, when only 1 clerk was employed, no compensating controls were implemented to ensure the receipts stayed secure.

## 2.4 Fee adjustments

The current and former Court Administrators process(ed) non-monetary fee adjustments without an independent or supervisory review. Fee adjustments include the reduction or non-assessment of fines and court costs due to judicial order or community service time served by the defendant as discussed in MAR finding number 1.

During the time that the former Court Administrator was employed, she entered 54 judicial orders to waive approximately \$11,778 in fines and court costs. She also waived approximately \$20,614 in fines and court costs with community service orders. These orders were often not reviewed by the municipal judge.

Proper review would have helped ensure transactions were accounted for properly and assets were adequately safeguarded. An independent and/or supervisory review and approval of fee adjustments and court authorization is necessary to help ensure such transactions are appropriate and reduce the risk of loss, theft, or misuse of funds.

## Recommendations

The City of Desloge Municipal Division:

- 2.1 Segregate accounting duties or ensure documented independent or supervisory reviews of municipal division accounting and court records are periodically performed.
- 2.2 Account for the numerical sequence of receipt slip numbers.
- 2.3 Issue receipt slips for, or otherwise document, transmitted receipts from the city.
- 2.4 Require an independent and/or supervisory review and approval of all fee adjustments made in the court system.

## Auditee's Response

- 2.1 *We will follow the recommendation of the State Auditor's Office and will be requesting a supervisory review of detailed accounting and court records from a neighboring municipal court administrator periodically.*



---

Twenty-Fourth Judicial Circuit  
City of Desloge Municipal Division  
Management Advisory Report - State Auditor's Findings

---

- 2.2 *We will no longer be using manual receipt books for the municipal court. A receipt listing report is required daily with the deposit to ensure the numerical sequence of receipt slips.*
- 2.3 *The municipal court clerk signs off on the payment log on money received for court in the overnight depository and is required to supply the city an electronic receipt for each payment the court receives.*
- 2.4 *The City of Desloge has an agreement with the municipal judge to review all monthly fee adjustments.*

---

# Twenty-Fourth Judicial Circuit

## City of Desloge Municipal Division

### Organization and Statistical Information

---

The City of Desloge Municipal Division is in the Twenty-Fourth Judicial Circuit, which consists of Madison, Ste. Genevieve, St. Francois, and Washington counties. The Honorable Wendy Wexler Horn serves as Presiding Judge. The City of Desloge's population was 4,823 in 2020, according to the U.S. Census Bureau.

The municipal division is governed by Chapter 479, RSMo, and by Supreme Court Rule No. 37. Supreme Court Rule No. 37.49 provides that each municipal division may establish a violation bureau in which fines and court costs are collected at times other than during court and transmitted to the city treasury. The municipal division uses OSCA's statewide automated case management system known as Show-Me Courts.

#### Personnel

At June 30, 2023, the municipal division employees were as follows:

Title	Name
Municipal Judge	Seth Pegram
Court Administrator (1)	Jessica Talley

(1) Heather Steinmetz was the Court Administrator from July 16, 2020, through October 11, 2022. Jessica Talley was hired as a part-time Court Clerk in August 2022 and hired as full-time Court Administrator in October 2022.

#### Financial and Caseload Information

	Year Ended June 30, 2023
Receipts	\$ 175,332
Number of cases filed	693

#### Court Costs, Surcharges, and Fees

Type	Amount
Court Costs (Clerk Fee)	\$ 11.00
Crime Victims' Compensation	7.50
Law Enforcement Training	2.00
Peace Officer Standards and Training	1.00
Domestic Violence Shelter	2.00
Judicial Education	1.00
Court Automation	7.00
Inmate Security (Biometric Verification)	2.00



---

# Twenty-Fourth Judicial Circuit

## City of Desloge Municipal Division

### Supporting Documentation of Misappropriated and Missing Money

---

The following appendixes provide supporting documentation for the misappropriated and missing money discussed in MAR finding number 1 and are summarized in the following table:

Appendix	Type of Supporting Documentation
A	State Auditor Subpoena - Heather Steinmetz
B	Attorney Response to Subpoena
C	Non-Monetary Transactions



Appendix A  
Twenty-Fourth Judicial Circuit  
City of Desloge Municipal Division  
State Auditor Subpoena - Heather Steinmetz



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

## SUBPOENA

**To: Heather Steinmetz**  
**56 Wood Ln**  
**Park Hills, MO 63601**

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative(s), at Desloge City Hall 300 N Lincoln Street Desloge, MO 63601, at 10:30am on Wednesday, December 13, 2023, for purposes of providing testimony regarding the City of Desloge Municipal Court.

*Physical access to the records described in Exhibit A may be granted for State Auditor staff on or before the appearance date listed above. Alternatively, records may be shipped to the Missouri State Auditor to the attention of Misty Bowen at 301 W. High St., Room 880, Jefferson City, MO 65102, to be received no later than the appearance date listed above.*

---

ISSUED this November 27, 2023, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by email on this 27th day of November, 2023.



Appendix A  
Twenty-Fourth Judicial Circuit  
City of Desloge Municipal Division  
State Auditor Subpoena - Heather Steinmetz

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

1. Documentation for any expenditures related to the City of Desloge Circuit Court.
2. Any user guides, documented procedures, or policy guidelines related to the City of Desloge Circuit Court.
3. Any documentation related to any professional or other organization you worked with in your capacity as the City Administrator for the City of Desloge Circuit Court.

Pursuant to agreement with counsel for Ms. Heather Steinmetz, our office reserves the right to request production of all documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Desloge Circuit Court for the time period of July 2020 through October 2022.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix B  
Twenty-Fourth Judicial Circuit  
City of Desloge Municipal Division  
Attorney Response to Subpoena

H|W

HENDERSON & WATERKOTTE

December 18, 2023

Chris Vetter, CPA, CFE, CGAP  
Audit Manager  
Missouri State Auditor's Office  
Sent via email to: [chris.vetter@auditor.mo.gov](mailto:chris.vetter@auditor.mo.gov)

RE: Heather Steinmetz

Dear Mr. Vetter:

This letter is regarding your request to interview Heather Steinmetz. Please be advised that she would plead her right to remain silent under the 5<sup>th</sup> Amendment to the U.S. Constitution. Should you have any questions, please feel free to contact me.

Sincerely,

Mick Henderson

[STLCRIMINALDEFENSE.COM](http://STLCRIMINALDEFENSE.COM)

A. MICK HENDERSON: [HENDERSON@HWLAWPC.COM](mailto:HENDERSON@HWLAWPC.COM) | STEVEN A. WATERKOTTE: [WATERKOTTE@HWLAWPC.COM](mailto:WATERKOTTE@HWLAWPC.COM)  
6 CARDINAL WAY, SUITE 900 | SAINT LOUIS, MISSOURI 63102 | 314.645.4400



Appendix C  
Twenty-Fourth Judicial Circuit  
City of Desloge Municipal Division  
Non-Monetary Transactions

Judicial Orders

Judicial Order Date	Judicial Order Receipt Number	Total Assessed Fines & Court Costs	Monetary Amounts Collected	Amount Entered as Judicial Order and Missing
10/14/2021	249Z3017	\$ 225.00	\$ 100.00	\$ 125.00
10/27/2021	249Z3096	177.50 (1)	77.50	100.00
11/19/2021	249Z3206	83.50	0.00	83.50
12/16/2021	249Z3308	225.00	125.00	100.00
06/10/2022	249Z4160	533.50	300.00	100.00 (2)
Total		\$1,244.50	\$ 602.50	\$ 508.50

- (1) The \$177.50 is the amount of fines and costs recorded in the court system. The defendant's file indicates fines and costs were assessed at \$227.50 (a difference of \$50). It is unclear why the system amount differs from the file amount and this may represent additional missing money. This is not included in total missing because we could not determine which assessed amount was accurate.
- (2) Court records indicate there is a remaining balance of \$133.50 due on this case.

Community Service

Community Service Entry Date	Community Service Receipt Number	Total Assessed Fine & Court Costs	Monetary Amounts Collected	Amount Entered as Community Service and Missing
08/18/2021	249Z2790	\$ 536.50	\$ 476.00	\$ 60.50
11/10/2021	249Z3139	386.50	265.50	121.00 (1)
03/15/2022	249Z3736	250.00	0.00	250.00 (2)
05/18/2022	249Z4084	286.50	236.50	50.00 (1)
06/21/2022	249Z4198	333.50	233.50	100.00 (1)
07/11/2022	249Z4296	79.50	33.50	46.00
07/11/2022	249Z4297	529.50	47.50	482.00
08/19/2022	249Z4502	214.00	190.00	20.00 (3)
08/19/2022	249Z4503	386.50	362.50	20.00 (3)
08/19/2022	249Z4510	383.50	183.50	200.00
Total		\$ 3,386.00	\$ 2,028.50	\$ 1,349.50

- (1) The defendant made at least a portion of the payment through the city drop box.
- (2) The defendant's attorney indicated he did not believe his client served community service.
- (3) The drop box payment log shows the defendant paid \$20 in cash. However, the former Court Administrator entered the transactions as a \$24 non-monetary community service transaction to appear as 2 hours of service at \$12 per hour. Only the amount paid through the drop box is considered missing.



# Scott Fitzpatrick

---

## Missouri State Auditor

State of Missouri  
Annual Comprehensive Financial Report  
Report on Internal Control, Compliance, and Other Matters  
Year Ended June 30, 2023

Report No. 2024-036

May 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the Annual Comprehensive Financial Report Report on Internal Control, Compliance, and Other Matters

Office of Administration Financial Reporting Controls - ACFR Preparation	<p>The Office of Administration (OA) - Division of Accounting (DOA) does not have adequate controls and procedures over preparation of the State of Missouri Annual Comprehensive Financial Report (ACFR). If various errors had not been corrected, the Notes to the Financial Statements (Notes) and the Required Supplementary Information (RSI) would have been materially misstated in the ACFR for the year ended June 30, 2023. The audit found the contributions to retirement systems were overstated by more than \$718 billion in the Notes and an amount included in the RSI - General Fund was understated by more than \$2.9 billion. The misstatements, which resulted from data entry and transposition errors as well as a failure to update amounts when revised source data was received, were not identified in the DOA's supervisory review of the draft ACFR.</p>
Department of Revenue Financial Reporting Controls	<p>As has been similarly noted in two previous audits, the Department of Revenue (DOR) does not have adequate controls and procedures over financial reporting of certain governmental and custodial fund activities. As a result, numerous balances submitted to the DOA for inclusion in the ACFR for the year ended June 30, 2023, were materially misstated. In addition, the financial reports were not submitted timely to the DOA.</p> <p>For withholding income tax and sales and use tax refund liability balances (accounts payable), the DOR reported actual individual income tax refund expenditures of approximately \$1.2 billion and corporate income tax refund expenditures of approximately \$215.1 million, when they should have reported withholding income tax and sales and use tax refund liability balances of approximately \$129.3 million and \$194.6 million, respectively.</p> <p>The DOR did not follow current methodology to determine net sales and use tax accounts receivable balances. If these errors had not been identified during the audit, Government Wide - Governmental Activities, General Fund, Public Education Fund, and Sales and Use Tax Non-State Fund (custodial fund) net accounts receivable balances would have been overstated by approximately \$265 million, \$191.7 million, \$73.3 million, and \$313.8 million, respectively, in the ACFR.</p> <p>Multiple data entry and calculation errors were identified in the custodial fund balances and financial activities for the Motor Fuel Tax and Bonds Non-State Fund, the Sales and Use Tax Non-State Fund, the Motor Vehicle Clearing Non-State Fund, and the Family Support Trust Non-State Fund. Errors included using prior year amounts or amounts that did not match supporting documentation, and inaccurate summary total and allocation calculations. If these errors had not been identified during the audit, certain Custodial Funds - Program assets and activity would have been understated in the ACFR by approximately \$240.3 million and \$2.05 billion, respectively.</p>
Department of Social Services Financial Reporting Controls	<p>The Department of Social Services - Division of Finance and Administrative Services does not have adequate controls and procedures over financial</p>

reporting of federal grant accounts receivable. As a result, the accounts receivable data submitted to the DOA for inclusion in the ACFR for the year ended June 30, 2023, was misstated. If the misstatements had not been identified during the audit, Government Wide - Governmental Activities and General Fund net accounts receivable would have been overstated by approximately \$7.2 million, deferred inflows of resources would have been overstated by approximately \$59.4 million, and revenues would have been understated by approximately \$52.2 million in the ACFR.

---

Office of Secretary of State  
Financial Reporting Controls

As similarly noted in our prior audit, the Office of Secretary of State did not have adequate controls and procedures over financial reporting of accounts receivable. As a result, civil penalty accounts receivable data submitted to the DOA for inclusion in the ACFR for the year ended June 30, 2023, was misstated. If the resulting misstatements had not been identified during the audit, Government Wide - Governmental Activities and Public Education Fund net accounts receivable and related liability balances would have been overstated by approximately \$11.2 million in the ACFR.

---

Office of Administration SAM  
II Transaction Approvals

As similarly noted in our previous audit, OA management has not fully corrected a weakness in the Statewide Advantage for Missouri (SAM II) Financial system security settings that allows users to create a transaction and then apply approval to the same transaction without review or additional approval from another party. Allowing users to approve their own transactions without another approval increases the risk that inappropriate or unauthorized transactions may be processed.

Because of the nature of this audit, no rating is provided.
---



---

# State of Missouri - Annual Comprehensive Financial Report

## Report on Internal Control, Compliance, and Other Matters

### Table of Contents

---

Introduction	2
--------------	---

---

#### State Auditor's Report

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	3
---	---

---

#### Schedule of Findings and Responses

FS2023-001. Office of Administration Financial Reporting Controls - ACFR Preparation.....	6
FS2023-002. Department of Revenue Financial Reporting Controls .....	7
FS2023-003. Department of Social Services Financial Reporting Controls .....	9
FS2023-004. Office of Secretary of State Financial Reporting Controls .....	11
FS2023-005. Office of Administration SAM II Transaction Approvals .....	12

---

# State of Missouri - Annual Comprehensive Financial Report

## Report on Internal Control, Compliance, and Other Matters

### Introduction

---

#### **Summary of Financial Statement Audit Results**

In fulfillment of our duties under Section 29.200.10, RSMo, we issued our audit report (Report No. 2024-023<sup>1</sup>) of the State of Missouri's Annual Comprehensive Financial Report (ACFR), as of and for the year ended June 30, 2023, on March 18, 2024. To avoid the appearance of a conflict of interest, the State Auditor recused himself from participation in the audit of the significant accounts at the State Treasurer's Office because he served as State Treasurer through January 9, 2023. For those significant accounts, the Audit Director oversaw procedures performed by the State Auditor's professional audit staff.

The State of Missouri's fiscal year 2023 financial statements covered approximately \$63 billion in total assets and approximately \$38 billion in total expenses for the primary government. Our report expressed qualified opinions on the governmental activities and the General Fund because we were not allowed access to tax returns and related source documents for income taxes. Our report expressed unmodified opinions on all remaining opinion units.

In connection with the audit, we tested internal controls and compliance with laws and regulations. The results of our tests are contained herein in our Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. We reported 5 findings related to internal control deficiencies at 3 state agencies and 1 office. We consider 2 of these findings to be material weaknesses and 3 to be significant deficiencies. Of the 5 findings, 3 were repeated from prior audits. These findings have been reported in the 1 to 2 prior years.

The state agencies' and office's responses to the findings are included in this report. The agencies and office prepared a Corrective Action Plan (CAP) for each finding. The CAPs were submitted to the Office of Administration (OA) and will be included in the Corrective Action Plans section of the State of Missouri - Single Audit report, to be issued later.

The state agencies and office prepared and submitted to the OA the status of the prior audit findings. They will be presented in the Summary Schedule of Prior Audit Findings section of the State of Missouri - Single Audit report.

---

<sup>1</sup>The State of Missouri's Annual Comprehensive Financial Report (ACFR) is available online at: <<https://oa.mo.gov/accounting/reports/annual-reports/annual-comprehensive-financial-reports>>.



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Missouri, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the State of Missouri's basic financial statements, and have issued our report thereon dated March 18, 2024. Our report expressed qualified opinions on the governmental activities and the General Fund, a major fund, because we were not allowed access to tax returns and related source documents for income taxes. Approximately 26 percent of governmental activities revenues and 29 percent of General Fund revenues are from this source. We were unable to satisfy ourselves by appropriate audit procedures as to the income tax revenue beyond the amounts recorded. Our report expressed unmodified opinions on all remaining opinion units.

Our report on the State of Missouri's financial statements includes a reference to other auditors who audited the financial statements of:

1. The Missouri Road Fund, a major fund; the Missouri Road Bond Fund; the Transportation Self-Insurance Plan; the Missouri State Employees' Insurance Plan; the Missouri Consolidated Health Care Plan; and the Missouri Department of Transportation and Missouri State Highway Patrol Medical and Life Insurance Plan, which represent 58 percent of the assets and 9 percent of the revenues of the governmental activities.
2. The State Lottery Fund, a major fund, and the Petroleum Storage Tank Insurance Fund which represent 13 percent of the assets and 80 percent of the revenues of the business-type activities.
3. The aggregate discretely presented component units.

4. The pension (and other employee benefit) trust funds and the Missouri Department of Transportation custodial funds which represent 91 percent of the assets and 21 percent of the additions of the fiduciary funds.

This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

The financial statements of the Missouri State Employees' Insurance Plan and the Missouri Consolidated Health Care Plan, internal service funds; the Missouri Development Finance Board, the Missouri Agricultural and Small Business Development Authority, and the State Environmental Improvement Energy Resources Authority, discretely presented component units; and the pension (and other employee benefit) trust funds were not audited in accordance with *Government Auditing Standards*. Accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with these entities and funds.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the State of Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Missouri's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the State of Missouri's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Responses as finding numbers FS2023-001 and FS2023-002 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Responses as finding numbers FS2023-003 through FS2023-005 to be significant deficiencies.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the State of Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material

effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **State of Missouri's Responses to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the State of Missouri's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The State of Missouri's responses were not subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

## **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, pursuant to Section 29.200, RSMo, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large "S" and a long horizontal line extending from the end.

Scott Fitzpatrick  
State Auditor

March 18, 2024

# State of Missouri - Annual Comprehensive Financial Report

## Report on Internal Control, Compliance, and Other Matters

### Schedule of Findings and Responses

#### FS2023-001.

#### Office of Administration Financial Reporting Controls - ACFR Preparation

The Office of Administration - Division of Accounting (DOA) does not have adequate controls and procedures over preparation of the State of Missouri Annual Comprehensive Financial Report (ACFR). If various errors had not been corrected, the Notes to the Financial Statements (Notes) and the Required Supplementary Information (RSI) would have been materially misstated in the ACFR for the year ended June 30, 2023.

The DOA prepares the ACFR by compiling information obtained from various sources, including the Statewide Advantage for Missouri (SAM II) Financial system, state agency surveys and reports, and component unit audited financial statements. The table below shows the misstatements identified in the Notes and RSI during the audit:

ACFR Section - page number	Overstatement	Understatement	Net
Note 7 - Retirement Systems, Contributions - p. 75	\$ 718,366,914,000 <sup>1</sup>	0	718,366,914,000
RSI - General Fund, Original Budgeted Revenues, Total Resources - p. 140	0	(2,929,815,000)	(2,929,815,000)
Note 3 - Deposits and Investments, Fiduciary Funds			
Total Investments Measured at Net Asset Value <sup>2</sup> - p. 56	392,147,000	(392,147,000)	0
Total Investments Measured at Fair Value - p. 56	0	(156,734,000)	(156,734,000)
Note 17 - Restatements, Breakdown by Type - p. 116			
Unemployment Compensation, Due To Other Funds	3,182,000	0	3,182,000
Unemployment Compensation, Due From Other Funds	0	(3,182,000)	(3,182,000)

<sup>1</sup>Combined overstatements for MSEP, Judicial Plan, MPERS, and MSEP-Component Units

<sup>2</sup>Combined overstatement of Private Real Estate Funds and understatement of Private Equity and Timber Funds

These misstatements, which resulted from data entry and transposition errors as well as a failure to update amounts when revised source data was received, were not identified in the DOA's supervisory review of the draft ACFR. After we brought the errors to the DOA's attention, DOA personnel made corrections to the Notes and the RSI prior to completing the ACFR.

It is essential the DOA strengthen controls and procedures for preparation of the ACFR. The *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States, states that management is responsible for the design, implementation, and operating effectiveness of the internal control system and that control activities should be designed to achieve objectives and respond to risks. Such controls would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements.

#### Recommendation

The DOA strengthen controls and procedures to ensure proper disclosure of information in the Notes to the Financial Statements and the Required Supplementary Information in the ACFR.



State of Missouri - Annual Comprehensive Financial Report  
Report on Internal Control, Compliance, and Other Matters  
Schedule of Findings and Responses

## Auditee's Response

*The DOA acknowledges errors occurred during the preparation of the fiscal year 2023 ACFR. Our ACFR preparation processes are extremely manual and have risk of errors as a result, especially when revisions are submitted. It is expected our new accounting system will reduce the manual processes and increase accuracy. The DOA is also updating ACFR tie out procedures to make them more understandable and usable. This will reduce the time it takes to complete the review of the ACFR as well as allow for more reviews to be performed on each section of the ACFR. We are also investigating opportunities to leverage technology to reduce errors.*

### **FS2023-002. Department of Revenue Financial Reporting Controls**

As similarly noted in our 2 previous audits,<sup>2</sup> the Department of Revenue (DOR) does not have adequate controls and procedures over financial reporting of certain governmental and custodial fund financial activities. As a result, numerous balances submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the State of Missouri Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2023, were materially misstated. In addition, the financial reports were not submitted timely to the DOA.

To determine and submit financial activities of governmental and custodial funds to the DOA, the DOR - Administration Division first obtains reports generated from the DOR's various computerized systems. Information from these reports is then extracted into schedules, and various calculations are performed to determine the balances to be reported to the DOA. Our review of the governmental and custodial fund balances submitted to the DOA for inclusion in the ACFR identified numerous misstatements that were not identified by the DOR internal control system, including the following.

- Withholding income tax<sup>3</sup> and sales and use tax refund liability balances (accounts payable) were incorrectly reported. The DOR reported actual individual income tax refund expenditures of approximately \$1.2 billion and corporate income tax refund expenditures of approximately \$215.1 million, when they should have reported withholding income tax and sales and use tax refund liability balances of approximately \$129.3 million and \$194.6 million, respectively. These errors were identified during our audit after DOA and State Auditor's Office (SAO) personnel noted a large variance between the reported withholding income tax refund liability balance and the prior year balance. If these errors had not

<sup>2</sup>See State of Missouri Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters at <https://auditor.mo.gov/AuditReport/Reports?SearchLocalState=3>, finding numbers FS2022-001 and FS2021-001.

<sup>3</sup>For withholding income tax accounts payable, our audit work was limited to matching the amount reported to DOR summary reports. We were not allowed access to tax returns and related source documents for income taxes.



State of Missouri - Annual Comprehensive Financial Report  
Report on Internal Control, Compliance, and Other Matters  
Schedule of Findings and Responses

been identified during the audit, Government Wide - Governmental Activities and General Fund accounts payable balances would have been overstated by approximately \$1.1 billion in the ACFR.

- The DOR did not follow current methodology to determine net sales and use tax accounts receivable balances. If these errors had not been identified during the audit, Government Wide - Governmental Activities, General Fund, Public Education Fund, and Sales and Use Tax Non-State Fund (custodial fund<sup>4</sup>) net accounts receivable balances would have been overstated by approximately \$265 million, \$191.7 million, \$73.3 million, and \$313.8 million, respectively, in the ACFR.
- Multiple data entry and calculation errors were identified in the custodial fund balances and financial activities for the Motor Fuel Tax and Bonds Non-State Fund, the Sales and Use Tax Non-State Fund, the Motor Vehicle Clearing Non-State Fund, and the Family Support Trust Non-State Fund. Errors included using prior year amounts or amounts that did not match supporting documentation, and inaccurate summary total and allocation calculations. If these errors had not been identified during the audit, certain Custodial Funds - Program balances would have been misstated in the ACFR as noted in the table below.

Account Type	Custodial Funds - Program		
	Overstatement	(Understatement)	Net
Assets	\$ 0	(240,345,000)	(240,345,000)
Additions	\$ 32,206,000	(1,136,204,000)	(1,103,998,000)
Deductions	\$ 0	(950,205,000)	(950,250,000)

- The DOR submitted the financial reports for the custodial fund financial activities to the DOA significantly past the DOA due date of August 15, 2023. The initial financial reports were submitted on October 26, 2023. Due to the errors identified, multiple revised financial reports were submitted in November and December 2023, and January 2024. The delayed submission of accurate financial reports negatively impacted the completion of both the ACFR and the ACFR audit.

After we identified the errors noted above and discussed them with DOR personnel, the Administration Division submitted revised reports to the DOA and the DOA made the corrections prior to completing the ACFR.

In response to our previous findings, the DOR established a two-step review process for all financial reports submitted to the DOA and the SAO. However,

<sup>4</sup>Custodial funds are included in the Aggregate Remaining Fund Information opinion unit.





State of Missouri - Annual Comprehensive Financial Report  
Report on Internal Control, Compliance, and Other Matters  
Schedule of Findings and Responses

DOR officials indicated the newly implemented review process did not detect the errors noted above due to continued significant turnover in Administration Division personnel.

It is essential the DOR strengthen controls and procedures to prepare and submit accurate and timely financial reports to the DOA. The *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States, states management is responsible for the design, implementation, and operating effectiveness of the internal control system and the control activities should be designed to achieve objectives and respond to risks. Such controls would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements.

## Recommendation

The DOR strengthen controls and procedures to prepare and submit accurate and timely financial reports to the DOA.

## Auditee's Response

*The DOR understands the auditor's finding and is strengthening our two-step review process of financial reporting. The DOR wants to reassure our customers that the finding does not have any effect or added cost to them. Our Corrective Action Plan includes our planned actions to address the finding.*

### **FS2023-003. Department of Social Services Financial Reporting Controls**

The Department of Social Services (DSS) - Division of Finance and Administrative Services (DFAS) does not have adequate controls and procedures over financial reporting of federal grant accounts receivable. As a result, the accounts receivable data submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the State of Missouri Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2023, was misstated. If the misstatements had not been identified during the audit, Government Wide - Governmental Activities and General Fund net accounts receivable would have been overstated by approximately \$7.2 million, deferred inflows of resources would have been overstated by approximately \$59.4 million, and revenues would have been understated by approximately \$52.2 million in the ACFR.

To compile and submit accounts receivable data to the DOA, DFAS personnel extract and analyze drawdown information from federal cash drawdown reports. Of the net accounts receivable at June 30, the DFAS is to identify collections "expected in July and August" and collections "expected after August." The DOA reports collections "expected in July and August" as revenues and collections "expected after August" as deferred inflows of resources. The Governmental Accounting Standards Board (GASB) *Codification*, Section 1600.106, states revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become both measurable and available to finance expenditures of the fiscal period. The *Governmental Accounting, Auditing, and Financial*



State of Missouri - Annual Comprehensive Financial Report  
Report on Internal Control, Compliance, and Other Matters  
Schedule of Findings and Responses

*Reporting*, Chapter 9, further states resources should be recognized as revenues when they are available, even if they were not actually collected during the availability period.

The DFAS has not established procedures to accurately report June 30 net accounts receivable amounts and to classify amounts as expected (available) in July and August (reported as revenues in the ACFR) versus after August (reported as deferred inflows in the ACFR). For the year ended June 30, 2023, the DFAS reported net accounts receivable totaling approximately \$59.4 million; however, federal cash drawdown reports supported net accounts receivable totaling approximately \$52.2 million, an overstatement of approximately \$7.2 million. In addition, the DFAS reported \$0 collections "expected in July and August," and approximately \$59.4 million collections "expected after August," although the entire balance was available at June 30, 2023. Supervisory reviews did not detect these errors. After our inquiries, DFAS personnel subsequently submitted corrected accounts receivable reports to the DOA.

DFAS personnel stated some errors occurred because the DFAS inadvertently sent an unapproved initial draft version of the accounts receivable report to the DOA. DFAS personnel stated other errors occurred due to a change in personnel responsible for the reporting and a misinterpretation of ACFR reporting instructions.

It is essential the DFAS establish controls and procedures to prepare and submit accurate accounts receivable reports to the DOA. The *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States, states that management is responsible for the design, implementation, and operating effectiveness of the internal control system and that control activities should be designed to achieve objectives and respond to risks. Such controls would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements.

## Recommendation

The DSS through the DFAS strengthen controls and procedures to prepare and submit accurate federal grant accounts receivable reports to the DOA.

## Auditee's Response

*The department agrees with the State Auditor's Office's recommendation to strengthen controls and procedures regarding accounts receivable financial reporting. It is important to note that there are 26 surveys requested of the department each year as part of the financial reporting process. The Corrective Action Plan includes the department's planned action to address this finding.*

*DFAS staff are documenting the accounts receivable financial reporting processes in order to enhance current procedures for submitting accurate*



State of Missouri - Annual Comprehensive Financial Report  
Report on Internal Control, Compliance, and Other Matters  
Schedule of Findings and Responses

*accounts receivable reports to the DOA. Additionally, to strengthen controls, DFAS staff will document the overall process for submitting department financial reports to the DOA. DFAS staff plan to implement the written procedures during completion of the state fiscal year 2024 financial reports.*

**FS2023-004.**  
**Office of Secretary of State**  
**Financial Reporting**  
**Controls**

As similarly noted in our prior audit,<sup>5</sup> the Office of Secretary of State (SOS) did not have adequate controls and procedures over financial reporting of accounts receivable. As a result, civil penalty accounts receivable data submitted to the Office of Administration - Division of Accounting (DOA) for inclusion in the State of Missouri Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2023, was misstated. If the resulting misstatements had not been identified during the audit, Government Wide - Governmental Activities and Public Education Fund net accounts receivable and related liability balances would have been overstated by approximately \$11.2 million in the ACFR.

The SOS had not established procedures to analyze and estimate civil penalty uncollectible amounts for financial reporting purposes. Each year, the SOS reports \$0 uncollectible, although the SOS historically collects only a small portion of the balance. Paragraph 21 of the Governmental Accounting Standards Board (GASB) Statement No. 33, requires recognition of receivables and revenues net of estimated uncollectible amounts.

For the year ended June 30, 2023, the SOS initially reported civil penalty gross accounts receivable of \$19.5 million, \$0 uncollectible, and net accounts receivable of \$19.5 million. SOS personnel indicated they did not estimate and report uncollectible amounts to the DOA because they did not intend to write off any amounts due. However, this approach is not in accordance with accounting standards for financial reporting, does not consider the likelihood of collection, and overstates the value of accounts receivable and related liability balances in the ACFR. Furthermore, estimating uncollectible amounts for financial reporting purposes is independent of any actual write offs of amounts due.

Because uncollectible amounts were not estimated and reported, the net accounts receivable and related liability balances reported to the DOA were overstated by approximately \$11.2 million, for the year ended June 30, 2023. After we identified and discussed the issue with SOS personnel, the SOS established and implemented controls and procedures over accounts receivable. The SOS estimated a civil penalties uncollectible amount of \$11.2

<sup>5</sup> See State of Missouri Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters, Year Ended June 30, 2022 at <<https://auditor.mo.gov/AuditReport/ViewReport?report=2023022>>, finding number FS2022-006.



State of Missouri - Annual Comprehensive Financial Report  
Report on Internal Control, Compliance, and Other Matters  
Schedule of Findings and Responses

million, calculated corrected net accounts receivable and related liability balances of \$8.3 million, and submitted a revised accounts receivable financial report to the DOA.

Controls and procedures over accounts receivable are necessary to ensure accounts receivable reports submitted to the DOA are accurate. The *Standards for Internal Control in the Federal Government*, issued by the Comptroller General of the United States, states that management is responsible for the design, implementation, and operating effectiveness of the internal control system and that control activities should be designed to achieve objectives and respond to risks. Such controls would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements.

## Recommendation

The SOS continue to implement newly established controls and procedures to prepare and submit accurate accounts receivable reports to the DOA.

## Auditee's Response

*The SOS has established and implemented a process with a methodology to present logical assumptions based on historical information and probability to provide estimated civil penalty uncollectible amounts for financial reporting purposes and for future reporting to the DOA and the State Auditor's Office (SAO). The SOS will re-evaluate annually and provide timely estimates to the OA and the SAO for future ACFR reports.*

### **FS2023-005. Office of Administration SAM II Transaction Approvals**

As similarly noted in our previous audit,<sup>6</sup> Office of Administration (OA) management has not fully corrected a weakness in the Statewide Advantage for Missouri (SAM II) Financial system security settings that allows users to create a transaction and then apply approval to the same transaction without review or additional approval from another party.

To request user rights in the SAM II Financial system, state agency SAM II Security Administrators complete and submit SAM II Financial Agency Security Request forms to the OA. The OA SAM II Security Administrator reviews the request forms and enables the rights in the SAM II Financial system. Each user account is assigned certain rights and privileges from a list of available options, including the authority to create and approve transactions. Rules can be assigned to transactions to specify approvals necessary based on the dollar value and transaction type. If a user is allowed rights to both create and approve a transaction, and those rights satisfy the rules established for the transaction, the user would be able to create and

<sup>6</sup> See State of Missouri Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters, Year Ended June 30, 2022, at <<https://auditor.mo.gov/AuditReport/ViewReport?report=2023022>>, finding number FS2022-009.



State of Missouri - Annual Comprehensive Financial Report  
Report on Internal Control, Compliance, and Other Matters  
Schedule of Findings and Responses

approve the same transaction without review or additional approval from an independent party. While OA management has taken steps to limit this risk, in our review of SAM II Financial system user account access as of May 31, 2023, for all agencies with accounts significant to the ACFR, we identified a Department of Health and Senior Services (DHSS) user had authority to enter and approve the same expenditure transaction.

The authority for the user to enter and approve expenditure transactions was established in November 2022 when the OA SAM II Security Administrator inadvertently gave the user both data entry and approval rights, although the DHSS had requested only approval rights. The user had these rights until July 2023, when the DHSS removed the user's access due to inactivity. We confirmed the user did not both enter and approve any transactions during her 8 month period with such authority.

Allowing users to approve their own transactions without another approval increases the risk that inappropriate or unauthorized transactions may be processed.

## Recommendation

The OA continue to eliminate the risk of users approving transactions they create and establish policies to ensure future users are not granted this ability.

## Auditee's Response

*As mentioned in the audit finding, "... OA management has taken steps to limit this risk ..." Only 1 SAM II Financial User from another agency was noted in the finding, and this individual did not both enter and approve any transactions during the period she had this authority. Periodic reviews will be performed, and OA will continue to provide oversight of user accounts. We are currently implementing MOVERS to replace the existing ERP system, which will reduce if not eliminate conflicts with security access.*



# Scott Fitzpatrick

---

## Missouri State Auditor

### Statewide Security Awareness Training

Report No. 2024-035

May 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Statewide Security Training Awareness

### Background

According to the Office of Administration Information Technology Services Division (ITSD), security awareness training is the basic understanding of the need for information security and user actions to maintain security and to respond to suspected security incidents. Security awareness training teaches employees how to protect information technology systems and agency data, and develops skills and knowledge, enabling employees to perform their jobs more securely. Security awareness training also improves the security posture of the enterprise [the state], and facilitates the implementation of appropriate security policies and procedures.

The ITSD was formed in January 2005 to consolidate information technology (IT) staff and funding. This consolidation primarily covered most executive branch agencies. The ITSD provides services, including security awareness training services, to its consolidated entities (CEs). Non-consolidated entities (NCEs), which are structurally independent of the ITSD, maintain their own internal IT departments that provide services, including security awareness training services, to their employees. Despite their structural independence, many NCEs remain in communication with, and sometimes enter into selective coordination with, the ITSD. The overall structure and distinct roles between the ITSD, CEs, and NCEs present general challenges to achieving statewide security awareness.

### Scope and Methodology

The scope of our audit included, but was not limited to, the year ended June 30, 2023.

To evaluate the state's policies and procedures related to security awareness training, we reviewed written ITSD policies and procedures available, and interviewed the management of each NCE to understand their security awareness training activities. We also interviewed ITSD management on behalf of the CEs. We obtained all 18 CEs' training records for the 6 months ending June 30, 2023. To analyze results, we compared the training records to personnel records from the state's SAM II Human Resources system to determine the number of monthly security trainings each employee had completed during the 6-month test period. We limited our analysis to approximately 30,000 individuals who were actively employed, and remained with their CE, for the full 6 months. We performed procedures to ensure the data was complete to support our audit objectives, but reviewing internal controls of these systems was not part of our objectives.

To evaluate the ITSD's monitoring controls over security awareness training we interviewed ITSD management on behalf of the CEs, and identified and evaluated related policies and procedures.

Consolidated Entity Training Not Being Consistently Completed, Oversight Improvements Are Needed	<p>CE employees did not consistently complete monthly security awareness training required by ITSD policy. A review of training results for the 6 months ending June 30, 2023, found approximately 20 percent of employees did not complete any of the 6 monthly trainings during that period, and 30 percent of employees received less than half of the required trainings in the test period.</p> <p>Additionally, the ITSD does not provide oversight of the CEs' administration of cyber security awareness training. On May 1, 2023, the ITSD issued an updated security training policy with an additional clarification that "audits and assessments will be performed" by "authorized organizations" to help ensure compliance with the policy. However, this policy was rescinded by ITSD in June 2023 and has not been reissued, but is currently being reevaluated and is in draft form.</p> <p>Based on our review of CE training records, most CEs have employees who were unofficially exempted, and thus, lacked the expected opportunities to receive and complete monthly security awareness training.</p>
Non-Consolidated Entity Training and Phishing Testing Weaknesses	<p>Four of 16 NCEs do not provide or obtain ongoing security awareness training for their employees. In addition, 9 of 16 NCEs do not perform or obtain phishing testing on their employees. Most of the remaining 7 NCEs contracted with vendors to perform phishing testing on their employees. The 4 NCEs that do not provide security awareness training to their employees are also included in the 9 entities that do not do phishing testing. As a result of these weaknesses, state resources such as data, systems, and/or monetary funds are at increased risk of loss or exposure.</p>

Because of the nature of this audit, no rating is provided.



---

# Statewide Security Awareness Training

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Introduction	
Background .....	3
Scope and Methodology.....	4

---

Management Advisory Report - State Auditor's Findings	
1. Consolidated Entity Training Not Being Consistently Completed, Oversight Improvements Are Needed .....	6
2. Non-Consolidated Entity Training and Phishing Testing Weaknesses.....	8

---

Appendix	
Office of Administration Responses to Audit Recommendations .....	11



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Kenneth J. Zellers, Commissioner  
Office of Administration  
Jefferson City, Missouri

We have audited certain aspects of state security awareness training activities to determine if training is being provided to help users protect state resources such as data, systems and/or funds from loss or exposure. This audit was conducted in fulfillment of our duties under Chapter 29, RSMo. The objectives of our audit were to:

1. Evaluate the state's policies and procedures related to security awareness training.
2. Evaluate the Office of Administration Information Technology Services Division's (ITSD) monitoring controls over security awareness training.

Except as discussed in the following paragraph, we conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Generally accepted government auditing standards require us to obtain and report the views of responsible officials of the audited entity concerning the findings, conclusions, and recommendations included in the audit report. The entities referenced in Management Advisory Report (MAR) finding number 2 are not supported by a central agency that could respond broadly on the entities' behalf. Accordingly, for these audited entities, we obtained the views of responsible officials for the recommendation outlined in MAR finding number 2, but did not include them in the report.

For the areas audited, we identified (1) weaknesses in policies and procedures related to security awareness training, and (2) the need for improvement in the ITSD's monitoring controls over security awareness training. The accompanying Management Advisory Report presents our findings arising from our audit of statewide security awareness training. Generally accepted government auditing standards allow for information sensitive in nature to be omitted from public disclosure in certain instances. To avoid compromising the confidentiality of the sensitive information presented in this report, the names of individual agencies and entities have been omitted. Confidential communication has been made to the ITSD regarding which audit findings apply to which consolidated entities, and separate confidential communications were made to individual non-consolidated entities regarding any audit findings that apply to their respective entities.

Scott Fitzpatrick  
State Auditor

# Statewide Security Awareness Training

## Introduction

### Background

According to the Office of Administration Information Technology Services Division (ITSD), security awareness training is the basic understanding of the need for information security and user actions to maintain security and to respond to suspected security incidents. Security awareness training teaches employees how to protect information technology systems and agency data, and develops skills and knowledge, enabling employees to perform their jobs more securely. Security awareness training also improves the security posture of the enterprise [the state], and facilitates the implementation of appropriate security policies and procedures.<sup>1</sup>

Security incidents can often be traced to a user error, such as clicking on a link in a malicious email, or sharing account credentials with bad actors. It is important for the state to establish a security culture that takes threats seriously and teaches employees how to protect state resources.

### Consolidation

The ITSD was formed in January 2005 to consolidate information technology (IT) staff and funding. This consolidation primarily covered most executive branch agencies. The ITSD provides services, including security awareness training services, to its consolidated entities (CEs).<sup>2</sup>

Non-consolidated entities (NCEs), which are structurally independent of the ITSD, maintain their own internal IT departments that provide services, including security awareness training services, to their employees. Despite their structural independence, many NCEs remain in communication with, and sometimes enter into selective coordination with, the ITSD.

The table below summarizes the count of CEs and NCEs, and the count of employees in each:

**Consolidated and Non-Consolidated Entities, June 30, 2023**

	Entity Count	Employee Count
Consolidated	18	37,020
Non-Consolidated*	17	14,699
Total	35	51,719

\* This count includes the State Auditor's Office. The State Auditor's Office was excluded from the analysis of NCEs later in this report to ensure we remained independent on this audit. See MAR finding number 2.

Source: Entity counts were provided by the ITSD. Employee counts are from the SAM II Human Resources system for most entities. Entity management provided the data for the remaining entities not maintained in SAM II.

<sup>1</sup> ITSD, Missouri Adaptive Enterprise Architecture, Security Awareness Training, May 2019, <<https://oa.mo.gov/sites/default/files/TA-Security-Awareness-Training.pdf>>, accessed July 20, 2023.

<sup>2</sup> For purposes of this report, an individual entity may be an agency, specific division(s) of an agency, or a quasi-governmental agency affiliated with the state of Missouri.



## Statewide Security Awareness Training Introduction

The overall structure and distinct roles between the ITSD, CEs, and NCEs present general challenges to achieving statewide security awareness.

According to the National Institute of Standards and Technology (NIST),<sup>3</sup> security controls are the safeguards or countermeasures employed within a system or an organization to protect the confidentiality, integrity, and availability of the system and its information, and to manage information security risk. Confidentiality refers to preserving authorized restrictions on information access and disclosure, including the means for protecting personal privacy and proprietary information; integrity relates to guarding against improper information modification or destruction; and availability ensures timely and reliable access to and use of information. Without proper safeguards and controls, information systems and confidential data are vulnerable to individuals with malicious intentions who can use access to obtain sensitive data or disrupt operations.

The NIST defines cybersecurity as the process of protecting information by preventing, detecting, and responding to attacks<sup>4</sup> while ISACA<sup>5</sup> states cybersecurity encompasses all that protects enterprises and individuals from intentional attacks, breaches, and incidents as well as the consequences.<sup>6</sup> Cybersecurity should be aligned with all other aspects of information security, including governance, management, and assurance. The state of being secure requires maintenance and continuous improvement to meet the needs of stakeholders and the demands of emerging cyber threats.

## Scope and Methodology

The scope of our audit included, but was not limited to, the year ended June 30, 2023.

To evaluate the state's policies and procedures related to security awareness training, we reviewed written ITSD policies and procedures available, and interviewed the management of each NCE<sup>7</sup> to understand their security awareness training activities. We also interviewed ITSD management on behalf of the CEs. We obtained all 18 CEs' training records for the 6 months

<sup>3</sup> NIST, Special Publication 800-53 Revision 5, *Security and Privacy Controls for Information Systems and Organizations*, p. 1, 396, 398, and 406, <<https://nvlpubs.nist.gov/nistpubs/SpecialPublications/NIST.SP.800-53r5.pdf>>, accessed October 2, 2023.

<sup>4</sup> NIST, *Framework for Improving Critical Infrastructure Cybersecurity*, Version 1.1, April 2018, p. 45, <<https://nvlpubs.nist.gov/nistpubs/CSWP/NIST.CSWP.04162018.pdf>>, accessed October 2, 2023.

<sup>5</sup> ISACA is an international professional association, formerly known as the Information Systems Audit and Control Association, that is focused on IT governance.

<sup>6</sup> ISACA, *Transforming Cybersecurity*, 2013, p. 11.

<sup>7</sup> The State Auditor's Office (SAO) is an NCE. However, to ensure we remained independent in all aspects of this audit, the SAO was excluded from consideration during the audit.



---

## Statewide Security Awareness Training Introduction

---

ending June 30, 2023. To analyze results, we compared the training records to personnel records from the state's SAM II Human Resources system (SAM II) to determine the number of monthly security trainings each employee had completed during the 6-month test period. We limited our analysis to approximately 30,000 individuals who were actively employed, and remained with their CE, for the full 6 months. We performed procedures to ensure the data was complete to support our audit objectives, but reviewing internal controls of these systems was not part of our objectives.

To evaluate the ITSD's monitoring controls over security awareness training we interviewed ITSD management on behalf of the CEs, and identified and evaluated related policies and procedures.

We based our evaluation on accepted state, federal, and international standards and best practices related to information technology security controls from the following sources:

- Missouri Adaptive Enterprise Architecture (MAEA)
- National Institute of Standards and Technology (NIST)
- ISACA

---

# Statewide Security Awareness Training

## Management Advisory Report

### State Auditor's Findings

---

#### **1. Consolidated Entity Training Not Being Consistently Completed, Oversight Improvements Are Needed**

Consolidated entity (CE) employees did not consistently complete monthly security awareness training required by Office of Administration Information Technology Services Division (ITSD) policy. Based on our review of training data, approximately 20 percent of employees did not complete any security awareness training during our test period. As a result, state resources such as data, systems and/or funds are at increased risk of exposure or loss. This condition had not been detected, in part, due to ITSD policy not requiring the ITSD or the CEs to monitor the completion of security awareness training.

The ITSD contracts with a vendor to obtain monthly security awareness training content in the form of interactive videos lasting approximately 5 to 10 minutes. Records of which CE employees completed these monthly trainings are uploaded to an electronic training administration system, and can be accessed by each CE's authorized personnel. The ITSD can directly access training records for most CEs, or in limited situations, can request them from the CEs.

Training not being consistently completed

We reviewed training results for the 6 months ending June 30, 2023, and found approximately 20 percent of employees did not complete any of the 6 monthly trainings during that period, and 30 percent of employees received less than half of the required trainings in the test period.

We obtained all 18 CEs' training records for the 6 months ending June 30, 2023, and compared them to personnel records from the state's Human Resources system (SAM II) to determine the percentage of employees completing assigned trainings. We limited our analysis to approximately 30,000 individuals who were actively employed, and remained with the same CE, for the full 6-month period.<sup>8</sup>

Table 1 on the following page shows the percentage of employees completing the monthly trainings during the 6 months ended June 30, 2023, for each anonymized CE. For example, 86 percent of Entity A employees completed all 6 of the monthly trainings, 7 percent completed 5 of the monthly trainings, and so on. The table also presents, for all employees in a given CE, the weighted average number of monthly trainings completed, with 6.0 (6 months) being the maximum possible value.

---

<sup>8</sup> We applied this limitation to reach fair and consistent results across all 18 CEs and within the 6-month period. For example, we removed individuals not employed for the entire 6-month period because certain factors and data limitations may unfairly and negatively skew results.



Statewide Security Awareness Training  
Management Advisory Report - State Auditor's Findings

**Table 1: Consolidated Entity Monthly Training Completion Results for the 6 Months Ended June 30, 2023**

Entity	Exempt and 0 Months <sup>1</sup>	0 Months Completed	1 Month Completed	2 Months Completed	3 Months Completed	4 Months Completed	5 Months Completed	6 Months Completed	Weighted Average Months Completed
Entity A	1%	0%	0%	1%	1%	4%	7%	86%	5.7
Entity B	1%	4%	2%	1%	2%	2%	5%	83%	5.4
Entity C	5%	0%	1%	2%	4%	8%	11%	69%	5.2
Entity D	2%	4%	2%	4%	5%	7%	15%	61%	5.0
Entity E	2%	12%	3%	4%	5%	8%	14%	52%	4.4
Entity F	1%	11%	6%	5%	5%	9%	13%	50%	4.3
Entity G	1%	17%	4%	4%	5%	7%	12%	50%	4.2
Entity H	21%	6%	1%	2%	2%	3%	8%	57%	4.1
Entity I	1%	13%	7%	5%	6%	11%	13%	44%	4.1
Entity J	1%	14%	6%	5%	7%	9%	13%	45%	4.0
Entity K	2%	22%	4%	6%	7%	6%	16%	37%	3.6
Entity L	2%	24%	6%	3%	5%	10%	9%	41%	3.6
Entity M	0%	42%	4%	8%	0%	0%	8%	38%	2.9
Entity N	1%	41%	6%	5%	5%	6%	9%	27%	2.6
Entity O	56%	0%	0%	0%	0%	0%	6%	38%	2.6
Entity P	1%	64%	6%	4%	3%	4%	5%	13%	1.4
Entity Q	78%	0%	0%	0%	4%	0%	9%	9%	1.1
Entity R <sup>2</sup>	0%	98%	1%	0%	0%	0%	0%	1%	0.0
<b>Average for all CEs<sup>3</sup></b>	<b>3%</b>	<b>21%</b>	<b>3%</b>	<b>3%</b>	<b>4%</b>	<b>6%</b>	<b>9%</b>	<b>51%</b>	<b>4.0</b>

<sup>1</sup> These individuals were exempted, meaning they were not entered in a training system, and have no available training data. Therefore, these individuals lacked the expected opportunities to receive and complete monthly security awareness training.

<sup>2</sup> According to the ITSD, a technical issue prevented most individuals at this entity from being able to access the training.

<sup>3</sup> This row's values were calculated using the count of individuals across all CEs. Thus, this row's values are not an average of the preceding numbers in each respective column.

Source: SAO analysis of consolidated entities' training data and the SAM II Human Resources system data.

## Lack of Oversight

The ITSD does not provide oversight of the CEs' administration of cyber security awareness training. Effective September 2007, the ITSD policy over security awareness training for CEs requires all CE users who use state-owned systems to complete monthly cyber security awareness training. In addition, this policy requires all cyber security awareness training be documented by the CE, but does not include any requirements for the CE or ITSD to monitor the implementation of the policy. On May 1, 2023, the ITSD issued an updated security training policy with an additional clarification that "audits and assessments will be performed" by "authorized organizations" to



## Statewide Security Awareness Training Management Advisory Report - State Auditor's Findings

help ensure compliance with the policy.<sup>9</sup> However, this policy was rescinded<sup>10</sup> by the ITSD in June 2023 and has not been reissued, but is currently being reevaluated and is in draft form. Based on discussions with ITSD personnel, the ITSD had not obtained or reviewed CE training records, such as those presented in Table 1, prior to our July 2023 request for such records.

Exempting some employees from cyber security training requirements is not allowed by policy

Based on our review of CE training records, most CEs have employees who were unofficially exempted, and thus, lacked the expected opportunities to receive and complete monthly security awareness training. This is especially significant for CEs Q (78 percent of employees), O (56 percent of employees), and H (21 percent of employees). However, current ITSD policy requires all CE users who use state-owned systems to complete monthly cyber security awareness training and does not address or discuss that any employees may be exempted from security awareness training.

### Recommendation

The ITSD update its security awareness training policy to require oversight procedures for CE security awareness training to ensure required trainings are being completed, and clarify whether CEs are allowed to exempt certain employees from training requirements.

### Auditee's Response

*The ITSD's written response indicates it agrees with this recommendation. The ITSD's full response is included as Appendix A.*

## 2. Non-Consolidated Entity Training and Phishing Testing Weaknesses

Four of 16 non-consolidated entities (NCEs)<sup>11</sup> do not provide or obtain ongoing security awareness training for their employees. In addition, 9 of 16 NCEs do not perform or obtain phishing testing on their employees. The 4 NCEs that do not provide security awareness training to their employees are also included in the 9 entities that do not do phishing testing. As a result of these weaknesses, state resources such as data, systems, and/or monetary funds are at increased risk of loss or exposure.

Training not provided

Four of 16 NCEs do not provide or obtain ongoing security awareness training for their employees. Reasons for not providing security training varied across these entities, including decisions made by previous administrations, technical difficulties accessing the ITSD's training system, and budget limitations. These reasons reflect a general lack of priority of such training.

<sup>9</sup> ITSD Office of Cyber Security, Policy OCS-001003, *Information Security Awareness, Training, and Education Policy*, May 2023

<sup>10</sup> According to ITSD officials, this policy was rescinded because it was issued without proper Office of Administration management approval.

<sup>11</sup> The State Auditor's Office was excluded from this analysis to ensure we remained independent on this audit, and therefore, is not included in the count of NCEs in the report.





## Statewide Security Awareness Training Management Advisory Report - State Auditor's Findings

The remaining 12 NCEs either created their own training content, or contracted for the training. Some leveraged the same vendor and contract used by the ITSD for its CEs. Others preferred different vendors for their own unique operational, technical, and/or budgetary considerations.

The 16 NCEs are individually responsible for all information technology-related decisions and tasks to support their operations and employees. Although the NCEs are structurally independent from the ITSD, many NCEs remain in communication with (and sometimes enter selective coordination with) the ITSD to obtain knowledge and enhance operations. The ITSD makes itself available to NCEs for consulting and direct support.

The NCEs are not required to follow ITSD policy or leverage its efforts. However, ITSD's existing cyber security training policy for CEs appears to be an appropriate starting point for NCEs when developing policies for their respective entities.

### Phishing testing not performed

Nine of 16 NCEs do not perform phishing<sup>12</sup> testing on their employees as recommended by the National Institute of Standards and Technology (NIST). According to the NIST, entities should employ techniques to increase the security awareness of users, which could include practical social engineering exercises like phishing testing to "collect information, gain unauthorized access, or simulate the adverse impact of opening malicious email attachments."<sup>13</sup> Phishing is a common cybercrime that can result in identity theft, financial loss, and/or data exposure. Employers, either directly or through vendors, can perform phishing testing on employees to securely simulate real phishing, improve the entity's resilience, and detect additional training needs.

Entities not performing phishing testing provided several flawed reasons for not performing such testing. One entity cited the use of preventive controls, such as email filtering, and believed such controls made phishing testing unnecessary. However, while such controls can support employee-involved security awareness efforts, they are not a replacement for them. Several entities also expressed an incorrect belief that the ITSD would not provide phishing testing to NCEs. However, based on discussions with ITSD

---

<sup>12</sup> Phishing is a cybercrime in which a target or targets are contacted by email, telephone, or text message by a phisher, who is someone posing as a legitimate contact or institution. The phisher lures targets, often by creating a sense of urgency, into providing sensitive data such as personally identifiable information, passwords, and/or financial details. The phisher then uses the information to access important accounts and/or perform other unauthorized actions that can circumvent the target's existing internal controls.

<sup>13</sup> NIST, Special Publication 800-53 Revision 5, *Security and Privacy Controls for Information Systems and Organizations*, p. 60-61, <<https://nvlpubs.nist.gov/nistpubs/SpecialPublications/NIST.SP.800-53r5.pdf>>, accessed December 4, 2023.



---

## Statewide Security Awareness Training Management Advisory Report - State Auditor's Findings

---

personnel, NCEs are welcome to leverage its phishing testing efforts. This may reflect a no cost option that resolves another entity's concern over budget limitations.

Most of the remaining 7 NCEs contracted with vendors to perform phishing testing on their employees.

### Recommendation

NCEs not performing security awareness training and phishing testing should consider the ITSD's security awareness training policy and phishing testing efforts and establish policies and procedures to ensure training and testing are completed regularly for their employees. NCEs not currently providing security training or phishing testing should consider using ITSD as a resource to implement such procedures.

### Auditee's Response

*Due to the nature of this finding, and to preserve the anonymity of the relevant NCEs, we will not present the views of responsible officials for this recommendation.*

*Although the ITSD is not the responsible official for this finding, we also discussed the finding with the ITSD. The ITSD expressed interest in assisting the NCEs, and reaffirmed the NCEs are welcome to leverage its security awareness training and phishing testing efforts. This general discussion did not specify terms, make guarantees, or change the degrees of authority between the ITSD and the NCEs.*



Appendix  
Statewide Security Awareness Program  
Office of Administration Responses to Audit Recommendations

**Michael L. Parson**  
Governor



**John Laurent**  
Acting Chief Information Officer

**Kenneth J. Zellers**  
Commissioner

**State of Missouri**  
**OFFICE OF ADMINISTRATION**  
**Information Technology Services Division**  
301 W. High St., 280 Truman Building  
Post Office Box 809  
Jefferson City, MO 65102  
[www.aa.mo.gov/itsd](http://www.aa.mo.gov/itsd)

March 22, 2024

Honorable Scott Fitzpatrick  
Missouri State Auditor  
P.O. Box 869  
Jefferson City, MO 65102

Dear State Auditor Fitzpatrick,

We have reviewed the findings from your office's audit of Statewide Security Awareness Training.

ITSD agrees with the Recommendation on page 8: "The ITSD update its security awareness training policy to require oversight procedures for CE security awareness training to ensure required trainings are being completed and clarify whether CEs are allowed to exempt certain employees from training requirements." We will assess whether enhancements to existing policies or adding a new policy is appropriate. We will also address oversight and a variance process for cyber security awareness training.

A noteworthy addition to the ITSD security portfolio is the KnowBe4 platform. ITSD added this platform after commencement of the audit, and it is already in use. The platform's additional capabilities include more granular reporting within agencies to track and notify employees and members of management regarding security awareness training engagement. These features of the KnowBe4 platform align well with the findings and recommendations of this audit.

Best wishes,

John Laurent  
Acting CIO  
Office of Administration Information Technology Service Division



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
February 2024

Report No. 2024-034

May 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Political Subdivision Filings

## February 2024

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended August 31, 2023 Reports Due February 29, 2024 .....	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due March 31, 2023 Filed in February 2024 .....	5
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due October 31, 2023 Filed in February 2024 .....	6
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in February 2024 .....	7
E	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due January 31, 2024 Filed in February 2024 .....	8



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions, other than cities, towns, and villages, required to file a financial report under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office shall notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 19 political subdivisions required to file a financial report by February 29, 2024, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in February 2024, after their filing deadline. The filing status for these 48 entities is presented in summary on page 3 and by individual entity in Appendixes B to E.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is stylized, with the first letters of the first and last names being capitalized and prominent.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Political Subdivision Filings

## February 2024

### Executive Summary

---

#### **Executive Summary**

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

This report includes the filing status for the 19 political subdivisions, other than cities, towns, and villages, with a fiscal year end of August 31, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 19 political subdivisions, 11 filed an annual financial report timely.

This report also includes the filing status for 48 political subdivisions, other than cities, towns, and villages, that filed their financial report in February 2024, after their filing deadline.

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due February 29, 2024

Fiscal Year Ended August 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County NHD	No	
Carroll	Brunswick Levee District	Yes	February 6, 2024
Franklin	New Haven SRD Franklin County	Yes	December 10, 2023
Holt	Little Tarkio Drainage District	No	
Jackson	Atherton Blue Mills Levee District	Yes	October 2, 2023
Jefferson	Arnold Retail Corridor TDD	No	
	Arnold Triangle TDD	No	
	Ridgecrest CID	Yes	December 19, 2023
Knox	Knox County NHD	No	
Lawrence	Lawrence County NHD	Yes	January 22, 2024
McDonald	PWSD 2 McDonald County	Yes	February 13, 2024
Pemiscot	St. Francis Levee District	Yes	February 23, 2024
Saline	Miami Levee District 1	Yes	August 14, 2023
Scott	Miner Gateway CID	No	
St. Louis	Richardson Crossing CID	Yes	January 31, 2024
Stoddard	Essex SRD Stoddard County	Yes	November 1, 2023
	PWSD 2 Stoddard County	No	
Washington	Washington County Memorial Hospital	Yes	January 31, 2024
Wayne	PWSD 3 Wayne County	No	
Total Filed		11	
Total Not Filed		8	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District



## Appendix B

### Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due March 31, 2023

Filed in February 2024

Fiscal Year Ended September 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cass	West Peculiar FPD	Yes	February 22, 2024
Chariton	PWSD 3 Chariton-Linn County	Yes	February 29, 2024
Clay	Downtown Excelsior Springs CID	Yes	February 5, 2024
	Westside CID	Yes	February 1, 2024
Jackson	Central Jackson County FPD	Yes	February 21, 2024
	Grandview Village CID	Yes	February 5, 2024
	Little Blue Valley Sewer District	Yes	February 13, 2024
Monroe	Clarence Cannon Water Commission	Yes	February 21, 2024
Pemiscot	Consolidated PWSD 1 Pemiscot County	Yes	February 14, 2024
Phelps	Forum Plaza CID	Yes	February 16, 2024
Pike	PWSD 1 Pike County	Yes	February 26, 2024
Ray	PWSD 3 Ray County	Yes	February 5, 2024
Shelby	PWSD 1 Shelby County	Yes	February 28, 2024
St. Charles	Shoppes of Mid Rivers CID	Yes	February 7, 2024
	Suemandy/Mid-Rivers CID	Yes	February 29, 2024
St. Francois	GPMVLC CID	Yes	February 7, 2024
St. Louis	25 North Central CID	Yes	February 13, 2024
Total Filed		17	

#### Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District

Appendix C  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due October 31, 2023  
Filed in February 2024

Fiscal Year Ended April 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Martin City Community Improvement District	Yes	February 20, 2024
New Madrid	Richland Drainage District	Yes	February 26, 2024
Total Filed		2	

# Appendix D

## Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due December 31, 2023

Filed in February 2024

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clark	Clark County NHD	Yes	February 1, 2024
Clay	PWSD 2 Clay County	Yes	February 1, 2024
Dent	Salem Memorial Hospital District	Yes	February 12, 2024
	Salem Public Library District	Yes	February 7, 2024
Gentry	Albany Community FPD	Yes	February 14, 2024
Greene	James River Commons CID	Yes	February 1, 2024
Holt	Forest City Levee District	Yes	February 23, 2024
Jackson	Kansas City Public Library District	Yes	February 5, 2024
Jefferson	PWSD 1 Jefferson County	Yes	February 1, 2024
Lewis	Canton SRD Lewis County	Yes	February 14, 2024
	Dickerson SRD Lewis County	Yes	February 21, 2024
Macon	Macon County NHD	Yes	February 27, 2024
Morgan	Good Shepherd NHD	Yes	February 6, 2024
Nodaway	102 River Tributaries Subdistrict	Yes	February 7, 2024
	Hoover Frankum Watershed Subdistrict	Yes	February 7, 2024
	Mill Creek Watershed Subdistrict	Yes	February 7, 2024
	Mozingo Creek Watershed Subdistrict	Yes	February 7, 2024
Pemiscot	Hayti-Ventures CID	Yes	February 2, 2024
Putnam	PWSD 1 Putnam County	Yes	February 8, 2024
Shelby	Clarence NHD	Yes	February 27, 2024
St. Clair	Appleton City Library District	Yes	February 23, 2024
St. Louis	Missouri Bottoms LD - Bridgeton LSD	Yes	February 2, 2024
	St. Louis County Clean Energy Board	Yes	February 1, 2024
St. Louis City	Ballpark Village CID	Yes	February 1, 2024
	Ballpark Village TDD	Yes	February 1, 2024
	Clean Energy Development Board	Yes	February 1, 2024
Worth	Sheridan FPD	Yes	February 6, 2024
Total Filed		27	

### Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
LD	Levee District
LSD	Levee and Sewer District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

Appendix E  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due January 31, 2024  
 Filed in February 2024

Fiscal Year Ended July 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lafayette	Corder SRD Lafayette County	Yes	February 29, 2024
Platte	PWSD 9 Platte County	Yes	February 15, 2024
Total Filed		2	

Acronyms:

PWSD      Public Water Supply District  
 SRD      Special Road District



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
February 2024

Report No. 2024-033

May 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Municipal Court and Revenue Filings

## February 2024

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended August 31, 2023 Reports Due February 29, 2024 .....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2023 Filed in February 2024 .....	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2023 Filed in February 2024 .....	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due October 31, 2023 Filed in February 2024 .....	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in February 2024 .....	9



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by February 29, 2024, under Section 105.145, RSMo, and 15 CSR 40-3.030 and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) shall notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO shall notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Due to different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 6 cities, 1 town, and 4 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in February 2024, after their filing deadline. The filing status for these 20 cities and 8 villages is presented in summary on page 4 and by individual entity in Appendixes B to E.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Municipal Court and Revenue Filings

February 2024

## Executive Summary

---

### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedure to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. Rule 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires the SAO to notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359, RSMo, and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and a mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 6 cities, 1 town, and 4 villages with a fiscal year end of August 31, 2023, whose financial report was due by February 29, 2024. Of the 11 municipalities, 5 filed the financial report timely. Of the 9 municipalities required to file an addendum, 2 filed timely. Of the 2 municipalities required to file a certification, 1 filed timely.





Monthly Report on Municipal Court and Revenue Filings  
February 2024  
Executive Summary

---

This report includes the filing status for 20 cities and 8 villages that filed at least one of the items (financial report, addendum, or certification) in February 2024, after their filing deadline. Of these municipalities, 22 filed an annual financial report, 5 filed an addendum, and 6 filed a certification.

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due February 29, 2024

Fiscal Year Ended August 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barton	City of Golden City	Yes	January 26, 2024	Yes	N/A
Bates	Village of Merwin	Yes	February 14, 2024	N/A	N/A
Clay	City of Avondale	No		No	N/A
Franklin	Village of Miramiguoa Park	No		No	N/A
Jefferson	City of Arnold	Yes	February 29, 2024	Yes	Yes
Scotland	City of Memphis	No		No	N/A
Scott	City of Miner	Yes	February 23, 2024	No	N/A
	Village of Haywood City	No		N/A	N/A
St. Charles	Town of Augusta	Yes	February 26, 2024	No	N/A
St. Louis	Village of Pasadena Park	No		No	No
Taney	City of Forsyth	No		No	N/A
Total Filed		5		2	1
Total Not Filed		6		7	1
Total N/A		0		2	9

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due March 31, 2023  
Filed in February 2024

Fiscal Year Ended September 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Madison	City of Fredericktown	***	May 1, 2023	**	Yes
Total Filed		0		0	1

\*\* Filed by March 31, 2023.

\*\*\* Filed after March 31, 2023, but before February 2024.

Appendix C  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due September 30, 2023  
Filed in February 2024

Fiscal Year Ended March 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Old Appleton	Yes	February 8, 2024	N/A	N/A
Lafayette	City of Lexington	**	September 13, 2023	Yes	Yes
Perry	City of Perryville	**	August 29, 2023	Yes	N/A
Total Filed		1		2	1

\*\* Filed by September 30, 2023.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix D  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due October 31, 2023  
Filed in February 2024

Fiscal Year Ended April 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Charles	City of Portage Des Sioux	Yes	February 13, 2024	N/A	N/A
Total Filed		1		0	0

N/A    Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix E  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Filed in February 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Bates	City of Adrian	Yes	February 9, 2024	No	N/A
Buchanan	City of St. Joseph	Yes	February 7, 2024	**	**
Caldwell	City of Breckenridge	Yes	February 4, 2024	No	N/A
	City of Hamilton	Yes	February 5, 2024	No	N/A
Callaway	Village of Kingdom City	Yes	February 21, 2024	N/A	N/A
Cass	City of Archie	Yes	February 12, 2024	No	N/A
	City of Cleveland	Yes	February 1, 2024	No	N/A
	City of Garden City	Yes	February 29, 2024	Yes	N/A
Cedar	Village of Jerico Springs	Yes	February 12, 2024	No	N/A
Clinton	City of Lathrop	**	December 28, 2023	Yes	Yes
Lewis	City of Ewing	Yes	February 19, 2024	N/A	N/A
	Village of Monticello	Yes	February 21, 2024	N/A	N/A
Macon	City of Callao	Yes	February 1, 2024	No	N/A
Madison	Village of Cobalt City	Yes	February 18, 2024	N/A	N/A
Newton	Village of Saginaw	Yes	February 5, 2024	N/A	N/A
Perry	City of Altenburg	Yes	February 12, 2024	N/A	N/A
Putnam	Village of Lucerne	Yes	February 2, 2024	N/A	N/A
St. Francois	City of Bismarck	Yes	February 21, 2024	No	No
St. Louis	City of Bella Villa	Yes	February 1, 2024	No	Yes
	City of Ferguson	Yes	February 19, 2024	No	No
	City of Hazelwood	***	January 30, 2024	Yes	Yes
	City of Velda City	**	December 30, 2023	**	Yes
Webster	Village of Diggins	Yes	February 7, 2024	N/A	N/A
Total Filed		20		3	4

\*\* Filed by December 31, 2023.

\*\*\* Filed after December 31, 2023, but before February 2024.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



# Scott Fitzpatrick

---

## Missouri State Auditor

### Compilation of 2023 Federal Forfeiture Reports

Report No. 2024-032

May 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Compilation of 2023 Federal Forfeiture Reports

## Table of Contents

---

State Auditor's Compilation	2
-----------------------------	---

---

Executive Summary	3
-------------------	---

---

Appendixes	
	<u>Appendix</u>
A	Summary of Information Reported for Justice Funds .....5
B	Summary of Information Reported for Treasury Funds.....9
C	Law Enforcement Agencies Not Filing a 2023 ACA Form - Equitable Sharing Agreement and Certification .....13





**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

Section 513.653.1, RSMo, requires law enforcement agencies involved in using the federal forfeiture system under federal law to file a copy of the federal form entitled "ACA Form - Equitable Sharing Agreement and Certification" regarding federal seizures and the proceeds thereof with the State Auditor's Office. Although Section 513.653.1, RSMo, only requires my office to receive these reports, we compiled the information the law enforcement agencies filed with us. We have not audited the forms submitted and, accordingly, do not express an opinion or any other form of assurance on them, including whether or not an agency is in compliance with the statute. The primary objectives of this compilation were to:

1. Identify the reporting status of law enforcement agencies.
2. Summarize the information reported.

Conclusions regarding compliance cannot be made for law enforcement agencies that did not submit a form.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is stylized, with the first letters of the first and last names being prominent.

Scott Fitzpatrick  
State Auditor

---

# Compilation of 2023 Federal Forfeiture Reports

## Executive Summary

---

### Executive Summary

Section 513.653, RSMo, requires law enforcement agencies involved in using the federal forfeiture system under federal law to annually file a copy of the federal form entitled "ACA Form - Equitable Sharing Agreement and Certification" regarding federal seizures and the proceeds received therefrom with the State Auditor's Office (SAO) by February 15th for the previous calendar year. The law provides that any law enforcement agency that intentionally or knowingly fails to comply with the reporting requirement shall be ineligible to receive state or federal funds that would otherwise be paid to such agency for law enforcement, safety, or criminal justice purposes.

The U.S. Departments of Justice and Treasury publication, *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies*, states "the Department of Justice and Department of Treasury Asset Forfeiture Programs are, first and foremost, law enforcement programs. They remove the tools of crime from criminal organizations, deprive wrongdoers of the proceeds of their crimes, recover property that may be used to compensate victims, and deter crime." Any state or local law enforcement agency that directly participates in an investigation or prosecution resulting in a federal forfeiture may request an equitable share of the net proceeds of the forfeiture. Equitably shared funds must be used for law enforcement purposes, except as noted in the publication, and must increase or supplement the resources of the receiving law enforcement agency. In addition to reporting requirements under state law, there are also various program mandated accounting, reporting, and audit requirements.

To determine the law enforcement agencies to notify of the required filing with the SAO, we requested information from the Missouri Department of Public Safety (DPS). The DPS compiled a list of law enforcement agencies using information from the Peace Officer Standards and Training program and the Justice Assistance Grants distribution lists. The SAO notified the listed agencies of the requirement to submit a copy of the required form if the agencies participated in the federal forfeiture system. According to DPS personnel, the list does not represent a complete list of all agencies, but includes all agencies with commissioned officers or drug task forces receiving funding from the DPS.

The list we received from the DPS included 644 agencies. An additional agency, not included on the list provided by the DPS, filed a report with the SAO. Another agency, not included on the list provided by the DPS, did not file a report with the SAO but had an ending balance in the prior year. Officials from 14 political subdivisions associated with agencies on the list indicated those agencies were not in operation during 2023. Those agencies are identified on Appendix C. This report indicates agencies that filed copies of the form by February 29, 2024.



---

## Compilation of 2023 Criminal Activity Forfeiture Act Seizures Executive Summary

---

The following table summarizes these reports.

Reporting Status	Number	Percentage
Number of agencies reporting (Appendix A and B)	124	19.20
Number of agencies not reporting (Appendix C)	522	80.80
Total Possible Reports	646	100.00

A total of 124 agencies filed a copy of the federal form with the SAO. These agencies are identified on Appendixes A and B.

Of the 644 agencies included in the list provided by the DPS, 521 did not provide a copy of the form. Agencies were not required to provide a copy of the form if they did not participate in the federal forfeiture system. These agencies, plus the agency that that was not on the DPS list but had a prior year balance, are identified on Appendix C.

Conclusions regarding compliance cannot be made for non-reporting agencies. This compilation work is not an audit and, as such, no verification was performed as to whether these agencies did or did not participate in the federal forfeiture system.

Appendix A  
Compilation of 2023 Federal Forfeiture Reports  
Summary of Information Reported for Justice Funds

		Justice Funds								
Name	Fiscal Year End	Beginning	Equitable	Equitable	Other	Interest	Total	Equitable	Equitable	Ending
		Sharing Fund	Sharing Funds	Received from						Sharing Funds
		Balance	Received	Task Force	Income	Income	Received	Spent	Balance	
1 Audrain County Sheriff's Office	12/31/2022	30,311.35	0.00	0.00	0.00	213.33	213.33	0.00	30,524.68	E
2 Ballwin Police Department	12/31/2022	10,742.25	16,127.41	0.00	0.00	5.04	16,132.45	400.00	26,474.70	
3 Bellefontaine Neighbors Police Department	6/30/2023	171,560.67	54,758.64	0.00	0.00	0.00	54,758.64	28,405.40	197,913.91	
4 Berkeley Police Department	6/30/2023	120,854.61	0.00	0.00	0.00	0.00	0.00	7,441.35	113,413.26	
5 Bolivar Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
6 Boone County Sheriff's Department	12/31/2022	215,843.89	0.00	0.00	0.00	1,978.93	1,978.93	0.00	217,822.82	
7 Branson Police Department	12/31/2022	8,725.12	0.00	0.00	0.00	103.69	103.69	0.00	8,828.81	
8 Brentwood Police Department	12/31/2022	123,081.24	0.00	0.00	0.00	0.00	0.00	16,041.94	107,039.30	
9 Bridgeton Police Department	12/31/2022	356,262.27	71,553.78	0.00	0.00	0.00	71,553.78	202,059.78	225,756.27	
10 Brookfield Police Department	9/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
11 Butler County Sheriff's Office	12/31/2022	786.49	4,232.00	0.00	0.00	0.00	4,232.00	0.00	5,018.49	
12 Cabool Police Department	6/30/2023	0.00	803,966.47	0.00	0.00	262.01	804,228.48	6,102.00	798,126.48	
13 Callaway County Sheriff's Office	12/31/2022	4,368.87	0.00	0.00	0.00	55.36	55.36	0.00	4,424.23	
14 Camdenton Police Department	9/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
15 Cameron Police Department	9/30/2023	340.00	0.00	0.00	0.00	0.00	0.00	0.00	340.00	
16 Cape Girardeau County Sheriff's Office	12/31/2022	20,949.87	0.00	0.00	0.00	296.39	296.39	13,348.34	7,897.92	
17 Cape Girardeau Police Department	6/30/2023	249,491.67	165,647.37	0.00	12,848.00	1,605.60	180,100.97	193,651.46	235,941.18	
18 Caruthersville Police Department	6/30/2023	15,864.71	0.00	0.00	70,000.00	0.00	70,000.00	74,461.88	11,402.83	D
19 Charleston Department of Public Safety	4/30/2023	23,598.82	0.00	0.00	0.00	63.91	63.91	0.00	23,662.73	
20 Chesterfield Police Department	12/31/2022	6,197.31	30,532.67	0.00	0.00	0.00	30,532.67	0.00	36,729.98	D
21 Christian County Sheriff's Office	12/31/2022	77,792.67	6,596.27	0.00	0.00	1,619.96	8,216.23	21,495.31	64,513.59	
22 Clayton Police Department	9/30/2023	1,050,577.91	0.00	0.00	0.00	30,685.62	30,685.62	94,650.41	986,613.12	
23 Cole County Sheriff's Office	12/31/2022	51,596.72	0.00	0.00	0.00	0.00	0.00	0.00	51,596.72	
24 Columbia Police Department	9/30/2023	182,164.47	85,428.12	0.00	0.00	0.00	85,428.12	0.00	267,592.59	
25 Cottleville Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
26 Crestwood Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
27 Creve Coeur Police Department	6/30/2023	14,054.38	2,603.85	0.00	0.00	0.00	2,603.85	0.00	16,658.23	
28 Dexter Police Department	6/30/2023	0.00	7,640.55	0.00	0.00	0.00	7,640.55	0.00	7,640.55	
29 Dunklin County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
30 Ellisville Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
31 Eureka Police Department	6/30/2023	7,906.69	0.00	0.00	0.00	24.55	24.55	0.00	7,931.24	
32 Festus Police Department	9/30/2023	85,511.41	0.00	0.00	0.00	3,800.70	3,800.70	26,470.00	62,842.11	D
33 Florissant Police Department	11/30/2022	317,133.76	63,091.84	0.00	6.00	13.89	63,111.73	111,000.00	269,245.49	
34 Fredericktown Police Department	9/30/2023	7.55	0.00	0.00	960.00	0.00	960.00	965.00	2.55	D

Appendix A  
Compilation of 2023 Federal Forfeiture Reports  
Summary of Information Reported for Justice Funds

		Justice Funds								
Name	Fiscal Year End	Beginning Equitable Sharing Fund Balance	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
35 Frontenac Police Department	6/30/2023	31,692.63	0.00	0.00	0.00	0.00	0.00	31,692.63	0.00	
36 Glendale Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
37 Grain Valley Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
38 Grandview Police Department	9/30/2023	3,142.40	0.00	0.00	0.00	67.42	67.42	0.79	3,209.03	D
39 Greene County Sheriff's Office	12/31/2022	3,663.76	6,195.55	0.00	18,208.72	229.12	24,633.39	7,098.82	21,198.33	
40 Grundy County Sheriff's Office	12/31/2022	150,158.93	666,747.20	0.00	0.00	0.00	666,747.20	43,082.82	773,823.31	
41 Hannibal Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
42 Hayti Police Department	6/30/2023	3,599.40	0.00	0.00	0.00	0.00	0.00	3,599.40	0.00	
43 Hazelwood Police Department	6/30/2023	326,788.08	8,309.36	0.00	43,772.71	0.00	52,082.07	100,110.00	278,760.15	
44 Henry County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
45 Independence Police Department	6/30/2023	63,462.43	1,749.35	0.00	5,500.00	1,997.08	9,246.43	15,300.00	57,408.86	
46 Ironton Police Department	6/30/2023	0.00	3,800.00	0.00	0.00	0.00	3,800.00	3,800.00	0.00	
47 Jackson County Sheriff's Office	12/31/2022	279,334.16	25,306.87	0.00	0.00	5,911.65	31,218.52	0.00	310,552.68	
48 Jackson Police Department	12/31/2022	3,617.07	0.00	0.00	0.00	0.00	0.00	0.00	3,617.07	
49 Jasper County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
50 Jefferson City Police Department	10/31/2023	61,773.58	0.00	0.00	0.00	1,389.99	1,389.99	29,761.01	33,402.56	D
51 Jefferson County Sheriff's Office	12/31/2022	371,630.58	224,078.11	0.00	176.00	10,201.96	234,456.07	281,876.76	324,209.89	
52 Johnson County Sheriff's Office	12/31/2022	28,776.34	0.00	0.00	0.00	32.93	32.93	0.00	28,809.27	
53 Joplin Police Department	10/31/2023	97,372.44	0.00	0.00	0.00	1,946.74	1,946.74	74,861.00	24,458.18	
54 Kansas City International Airport Police Division	4/30/2023	311,205.29	13,030.29	0.00	0.00	4,896.06	17,926.35	0.00	329,131.64	
55 Kansas City Police Department	4/30/2023	2,258,473.05	315,733.65	0.00	0.00	48,580.48	364,314.13	784,697.15	1,838,090.03	
56 Kennett Police Department	6/30/2023	7,760.92	0.00	0.00	0.00	0.00	0.00	0.00	7,760.92	D
57 Kimberling City Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
58 Kirksville Police Department	12/31/2022	11,475.00	0.00	0.00	0.00	0.00	0.00	1,061.25	10,413.75	
59 Kirkwood Police Department	3/31/2023	1,080,812.68	35,242.07	0.00	0.00	7,953.00	43,195.07	196,041.04	927,966.71	C
60 Lafayette County Sheriff's Office	12/31/2022	6,279.40	30,355.45	0.00	0.00	0.00	30,355.45	24,080.15	12,554.70	E
61 Lawrence County Sheriff's Office	12/31/2022	4,954.70	0.00	0.00	0.00	0.00	0.00	0.00	4,954.70	
62 Lebanon Police Department	6/30/2023	335.89	0.00	0.00	0.00	0.00	0.00	0.00	335.89	
63 Lewis County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
64 Lincoln County Sheriff's Office	12/31/2022	1,257,226.86	37,798.15	0.00	0.00	11,720.62	49,518.77	933,479.72	373,265.91	
65 Malden Police Department	6/30/2023	0.00	4,654.62	0.00	0.00	0.00	4,654.62	4,654.62	0.00	
66 Manchester Police Department	12/31/2022	64,274.00	22,121.64	0.00	0.00	0.00	22,121.64	36,981.01	49,414.63	
67 Maplewood Police Department	6/30/2023	13,006.97	0.00	0.00	0.00	0.00	0.00	12,628.96	378.01	D
68 Maryland Heights Police Department	12/31/2022	263,917.92	27,091.76	0.00	0.00	0.00	27,091.76	196,645.08	94,364.60	

Appendix A  
 Compilation of 2023 Federal Forfeiture Reports  
 Summary of Information Reported for Justice Funds

		Justice Funds								
Name	Fiscal Year End	Beginning Equitable Sharing Fund Balance	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
69 Maryville Department of Public Safety	9/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
70 Mississippi County Sheriff's Office	12/31/2022	5,419.75	0.00	0.00	0.00	0.00	0.00	5,419.75	0.00	
71 Missouri State Highway Patrol	6/30/2023	927,153.55	258,400.01	0.00	43,082.54	16,058.98	317,541.53	85,245.18	1,159,449.90	
72 Moberly Police Department	6/30/2023	4,320.59	0.00	0.00	0.00	0.00	0.00	4,320.59	0.00	
73 Monett Police Department	3/31/2023	527.01	0.00	0.00	0.00	0.00	0.00	0.00	527.01	
74 Morgan County Sheriff's Office	12/31/2022	34,588.60	0.00	0.00	0.00	0.00	0.00	23,592.00	10,996.60	D
75 Nevada Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
76 Nixa Police Department	12/31/2022	1,380.34	0.00	0.00	0.00	20.65	20.65	0.00	1,400.99	
77 Nodaway County Sheriff's Office	12/31/2022	7,763.80	0.00	0.00	0.00	0.00	0.00	694.76	7,069.04	
78 Normandy Police Department	9/30/2023	32,137.45	0.00	0.00	0.00	0.00	0.00	5,688.49	26,448.96	C
79 North Kansas City Police Department	9/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
80 O'Fallon Police Department	12/31/2022	511,822.79	264,115.78	0.00	0.00	11,942.00	276,057.78	45,920.00	741,960.57	
81 Overland Police Department	6/30/2023	29,530.57	25,190.41	0.00	0.00	13.98	25,204.39	49.81	54,685.15	
82 Ozark Police Department	12/31/2022	34,237.00	6,195.55	0.00	8,300.00	1,594.56	16,090.11	4,181.25	46,145.86	A
83 Peculiar Police Department	9/30/2023	6,973.12	0.00	0.00	0.00	0.00	0.00	6,973.12	0.00	
84 Pemiscot County Sheriff's Office	12/31/2022	70,781.32	7,539.96	0.00	0.00	614.99	8,154.95	56,248.44	22,687.83	
85 Perry County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
86 Pettis County Sheriff's Office	12/31/2022	1,664.00	0.00	0.00	0.00	0.00	0.00	0.00	1,664.00	
87 Phelps County Prosecutor's Office	12/31/2022	65,431.57	0.00	0.00	0.00	225.49	225.49	51,995.65	13,661.41	
88 Pleasant Valley Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
89 Portageville Police Department	4/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	BC
90 Raytown Police Department	10/31/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
91 Richmond Heights Police Department	6/30/2023	387,032.45	9,690.92	0.00	0.00	0.00	9,690.92	24,950.14	371,773.23	
92 Rock Hill Police Department	3/31/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
93 Rolla Police Department	9/30/2023	523,692.63	0.00	0.00	0.00	2,957.66	2,957.66	490,008.06	36,642.23	
94 Sedalia Police Department	3/31/2023	37,786.09	48,968.58	0.00	0.00	0.00	48,968.58	5,404.93	81,349.74	
95 Shrewsbury Police Department	12/31/2022	77,255.35	9,723.31	0.00	0.00	0.00	9,723.31	12,525.00	74,453.66	
96 Sikeston Department of Public Safety	6/30/2023	11,907.80	69,766.09	0.00	0.00	1,032.80	70,798.89	9,900.00	72,806.69	D
97 Springfield Police Department	6/30/2023	658.99	69,101.26	0.00	0.00	167.56	69,268.82	16,615.65	53,312.16	
98 St. Ann Police Department	12/31/2022	0.00	196,507.85	0.00	0.00	0.00	196,507.85	171,953.19	24,554.66	
99 St. Charles City Police Department	12/31/2022	131,530.28	0.00	0.00	0.00	0.00	0.00	93,570.81	37,959.47	
100 St. Charles County Police Department	12/31/2022	2,362,848.27	619,005.56	0.00	12,053.79	28,695.94	659,755.29	1,284,263.53	1,738,340.03	
101 St. Charles County Sheriff's Office	12/31/2022	815.22	0.00	0.00	0.00	0.00	0.00	0.00	815.22	
102 St. Clair Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B

Appendix A  
 Compilation of 2023 Federal Forfeiture Reports  
 Summary of Information Reported for Justice Funds

		Justice Funds								
Name	Fiscal Year End	Beginning Equitable Sharing Fund Balance	Equitable Sharing Funds Received	Equitable Sharing Funds Received from other LEA and Task Force	Other Income	Interest Income	Total Equitable Sharing Funds Received	Equitable Sharing Funds Spent	Ending Equitable Sharing Funds Balance	
103 St. John Police Department	12/31/2022	53,295.15	23,359.59	0.00	2,551.56	8.69	25,919.84	18,413.58	60,801.41	
104 St. Joseph Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
105 St. Louis Airport Police Department	6/30/2023	2,318,749.17	0.00	0.00	16,049.68	91,317.81	107,367.49	149,322.70	2,276,793.96	
106 St. Louis County Police Department	12/31/2022	2,835,633.91	459,150.97	0.00	15,150.34	31,204.79	505,506.10	681,078.12	2,660,061.89	
107 St. Louis Metropolitan Police Department	6/30/2023	1,708,317.57	6,534.75	0.00	0.00	15,739.69	22,274.44	686,968.56	1,043,623.45	D
108 St. Peters Police Department	9/30/2023	467,631.81	5,246.77	0.00	0.00	2,163.30	7,410.07	168,561.55	306,480.33	
109 Ste. Genevieve County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
110 Stoddard County Sheriff's Office	12/31/2022	15,281.11	0.00	0.00	0.00	0.00	0.00	15,281.11	0.00	D
111 Strafford Police Department	9/30/2023	0.00	9,123.78	0.00	0.00	0.00	9,123.78	0.00	9,123.78	
112 Sunset Hills Police Department	12/31/2022	3.99	0.00	0.00	0.00	0.00	0.00	0.00	3.99	
113 Taney County Sheriff's Office	12/31/2022	90.10	0.00	0.00	0.00	4.00	4.00	0.00	94.10	
114 Texas County Sheriff's Office	12/31/2022	12.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	
115 Town and Country Police Department	12/31/2022	6,645.11	0.00	0.00	0.00	43.52	43.52	1,975.00	4,713.63	
116 Troy Police Department	6/30/2023	2,307.09	0.00	0.00	0.00	51.82	51.82	0.00	2,358.91	
117 Vinita Park Police Department	6/30/2023	3,122.36	58,320.01	0.00	0.00	83.74	58,403.75	58,000.00	3,526.11	D
118 Warren County Sheriff's Office	12/31/2022	708.01	0.00	0.00	0.00	16.72	16.72	0.00	724.73	
119 Warrensburg Police Department	9/30/2023	2,759.56	0.00	0.00	0.00	0.00	0.00	0.00	2,759.56	
120 Wayne County Sheriff's Office	12/31/2022	649.01	0.00	0.00	0.00	0.00	0.00	0.00	649.01	
121 Waynesville Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
122 Webster Groves Police Department	6/30/2023	48,478.37	14,708.91	0.00	0.00	0.00	14,708.91	14,300.00	48,887.28	
123 Wentzville Police Department	12/31/2022	16,497.12	0.00	0.00	0.00	0.00	0.00	2,750.00	13,747.12	
124 Woodson Terrace Police Department	6/30/2023	9,016.12	0.00	0.00	0.00	8.07	8.07	899.99	8,124.20	D
Total		\$ 22,606,915.28	4,895,043.10	0.00	248,659.34	339,622.79	5,483,325.23	7,775,016.04	20,315,224.47	

Note: This appendix shows the categories on the Annual Certification Report section of the ACA Form - Equitable Sharing Agreement and Certification and what each agency reported.

- A The agency submitted a copy of the form after the February 15, 2024, deadline.
- B The agency's form reported no activity in the Justice Funds section of the annual certification.
- C The agency filed a 2022 form after February 28, 2023.
- D The agency did not file a form in 2022, but has a beginning balance in 2023.
- E The agency's ending balance reported for 2022 does not agree with the beginning balance for the report filed for 2023.

Appendix B  
Compilation of 2023 Federal Forfeiture Reports  
Summary of Information Reported for Treasury Funds

			Treasury Funds								
			Beginning	Equitable				Total	Equitable	Ending	
			Equitable	Equitable	Sharing Funds		Equitable	Equitable	Equitable		
Fiscal Year			Sharing Fund	Sharing Funds	Received from	Other	Interest	Sharing Funds	Sharing Funds	Sharing Funds	
End			Balance	Received	other LEA and	Income	Income	Received	Spent	Balance	
Name					Task Force						
1	Audrain County Sheriff's Office	12/31/2022	7,098.29	0.00	0.00	0.00	69.24	69.24	0.00	7,167.53	E
2	Ballwin Police Department	12/31/2022	24,598.60	0.00	0.00	0.00	7.86	7.86	15,100.00	9,506.46	
3	Bellefontaine Neighbors Police Department	6/30/2023	35,758.42	0.00	0.00	0.00	0.00	0.00	0.00	35,758.42	
4	Berkeley Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
5	Bolivar Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
6	Boone County Sheriff's Department	12/31/2022	150,929.08	0.00	0.00	0.00	1,383.68	1,383.68	0.00	152,312.76	
7	Branson Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
8	Brentwood Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
9	Bridgeton Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
10	Brookfield Police Department	9/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
11	Butler County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
12	Cabool Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
13	Callaway County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
14	Camdenton Police Department	9/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
15	Cameron Police Department	9/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
16	Cape Girardeau County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
17	Cape Girardeau Police Department	6/30/2023	7,355.39	0.00	0.00	0.00	0.00	0.00	0.00	7,355.39	
18	Caruthersville Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
19	Charleston Department of Public Safety	4/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
20	Chesterfield Police Department	12/31/2022	5,051.33	0.00	0.00	0.00	0.00	0.00	0.00	5,051.33	D
21	Christian County Sheriff's Office	12/31/2022	32,578.15	3,731.68	0.00	0.00	0.00	3,731.68	0.00	36,309.83	
22	Clayton Police Department	9/30/2023	171,174.92	0.00	0.00	0.00	5,224.02	5,224.02	0.00	176,398.94	
23	Cole County Sheriff's Office	12/31/2022	63,960.33	0.00	0.00	0.00	0.00	0.00	18,014.27	45,946.06	
24	Columbia Police Department	9/30/2023	135,740.92	0.00	0.00	0.00	0.00	0.00	0.00	135,740.92	
25	Cottleville Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
26	Crestwood Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
27	Creve Coeur Police Department	6/30/2023	19,725.10	0.00	0.00	0.00	0.00	0.00	0.00	19,725.10	
28	Dexter Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
29	Dunklin County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
30	Ellisville Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
31	Eureka Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
32	Festus Police Department	9/30/2023	125,650.62	0.00	0.00	0.00	6,245.89	6,245.89	0.00	131,896.51	D
33	Florissant Police Department	11/30/2022	8,423.53	4,795.15	0.00	0.00	0.37	4,795.52	0.00	13,219.05	
34	Fredericktown Police Department	9/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B



Appendix B  
 Compilation of 2023 Federal Forfeiture Reports  
 Summary of Information Reported for Treasury Funds

		Treasury Funds									
Name	Fiscal Year End	Beginning	Equitable	Equitable	Other	Interest	Total	Equitable	Ending		
		Sharing Fund	Sharing Funds	Received from	Income	Income	Sharing Funds	Sharing Funds	Equitable		
		Balance	Received	other LEA and			Received	Spent	Balance		
				Task Force							
35 Frontenac Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
36 Glendale Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
37 Grain Valley Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
38 Grandview Police Department	9/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
39 Greene County Sheriff's Office	12/31/2022	42,569.99	7,788.41	0.00	0.00	399.58	8,187.99	20,605.64	30,152.34		
40 Grundy County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
41 Hannibal Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
42 Hayti Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
43 Hazelwood Police Department	6/30/2023	109,754.02	23,300.00	0.00	0.00	0.00	23,300.00	1,847.05	131,206.97		
44 Henry County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
45 Independence Police Department	6/30/2023	14,864.70	222,134.05	0.00	0.00	7,053.16	229,187.21	77,410.53	166,641.38		
46 Ironton Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
47 Jackson County Sheriff's Office	12/31/2022	3,049.95	0.00	0.00	0.00	0.00	0.00	0.00	3,049.95		
48 Jackson Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
49 Jasper County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
50 Jefferson City Police Department	10/31/2023	102,822.19	23,258.86	0.00	0.00	3,110.28	26,369.14	0.00	129,191.33		D
51 Jefferson County Sheriff's Office	12/31/2022	52,940.55	21,578.17	0.00	0.00	2,189.28	23,767.45	0.00	76,708.00		
52 Johnson County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
53 Joplin Police Department	10/31/2023	74,626.59	0.00	0.00	0.00	0.00	0.00	0.00	74,626.59		
54 Kansas City International Airport Police Division	4/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
55 Kansas City Police Department	4/30/2023	100,320.93	319,072.59	0.00	0.00	6,890.05	325,962.64	230.49	426,053.08		
56 Kennett Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
57 Kimberling City Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
58 Kirksville Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
59 Kirkwood Police Department	3/31/2023	133,169.37	36,522.68	0.00	0.00	982.98	37,505.66	0.00	170,675.03		C
60 Lafayette County Sheriff's Office	12/31/2022	0.00	19,655.72	0.00	0.00	0.00	19,655.72	7,073.96	12,581.76		
61 Lawrence County Sheriff's Office	12/31/2022	4,431.62	7,616.89	0.00	0.00	0.00	7,616.89	0.00	12,048.51		
62 Lebanon Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
63 Lewis County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
64 Lincoln County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
65 Malden Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
66 Manchester Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
67 Maplewood Police Department	6/30/2023	0.00	48,090.50	0.00	0.00	13.49	48,103.99	0.00	48,103.99		
68 Maryland Heights Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B

Appendix B  
Compilation of 2023 Federal Forfeiture Reports  
Summary of Information Reported for Treasury Funds

		Treasury Funds								
Name	Fiscal Year End	Beginning	Equitable	Equitable	Other	Interest	Total	Equitable	Ending	
		Sharing Fund	Sharing Funds	Received from			Sharing Funds	Sharing Funds	Equitable	
		Balance	Received	other LEA and	Income	Income	Received	Spent	Balance	
				Task Force						
69 Maryville Department of Public Safety	9/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
70 Mississippi County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
71 Missouri State Highway Patrol	6/30/2023	396,740.66	169,475.94	0.00	0.00	10,712.55	180,188.49	0.00	576,929.15	
72 Moberly Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
73 Monett Police Department	3/31/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
74 Morgan County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
75 Nevada Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
76 Nixa Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
77 Nodaway County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
78 Normandy Police Department	9/30/2023	6,090.34	0.00	0.00	0.00	0.00	0.00	0.00	6,090.34	C
79 North Kansas City Police Department	9/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
80 O'Fallon Police Department	12/31/2022	2,889.14	0.00	0.00	0.00	46.58	46.58	0.00	2,935.72	
81 Overland Police Department	6/30/2023	29,770.96	3,304.27	0.00	0.00	0.00	3,304.27	33,075.23	0.00	
82 Ozark Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AB
83 Peculiar Police Department	9/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
84 Pemiscot County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
85 Perry County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
86 Pettis County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
87 Phelps County Prosecutor's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
88 Pleasant Valley Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
89 Portageville Police Department	4/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	BC
90 Raytown Police Department	10/31/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
91 Richmond Heights Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
92 Rock Hill Police Department	3/31/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
93 Rolla Police Department	9/30/2023	13,679.28	42,549.53	0.00	0.00	284.43	42,833.96	46,671.73	9,841.51	
94 Sedalia Police Department	3/31/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
95 Shrewsbury Police Department	12/31/2022	586.05	0.00	0.00	0.00	0.00	0.00	0.00	586.05	
96 Sikeston Department of Public Safety	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
97 Springfield Police Department	6/30/2023	28,269.31	196,637.09	0.00	0.00	1,115.89	197,752.98	62,402.84	163,619.45	
98 St. Ann Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
99 St. Charles City Police Department	12/31/2022	670,823.42	241,596.86	0.00	10,000.00	0.00	251,596.86	126,911.92	795,508.36	
100 St. Charles County Police Department	12/31/2022	317,448.50	17,316.56	0.00	0.00	5,531.59	22,848.15	55,594.12	284,702.53	
101 St. Charles County Sheriff's Office	12/31/2022	69,100.32	16,440.86	0.00	0.00	0.00	16,440.86	0.00	85,541.18	
102 St. Clair Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B

Appendix B  
Compilation of 2023 Federal Forfeiture Reports  
Summary of Information Reported for Treasury Funds

			Treasury Funds								
			Beginning	Equitable	Equitable				Total	Equitable	Ending
			Equitable	Sharing Funds	Sharing Funds	Other	Interest	Equitable	Equitable	Equitable	
			Sharing Fund	Received	Received from	Income	Income	Sharing Funds	Sharing Funds	Sharing Funds	
			Balance	Received	other LEA and			Received	Spent	Balance	
Name			Fiscal Year		Task Force						
			End								
103	St. John Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
104	St. Joseph Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
105	St. Louis Airport Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
106	St. Louis County Police Department	12/31/2022	1,239,225.49	87,977.94	0.00	500.00	10,401.59	98,879.53	473,780.61	864,324.41	
107	St. Louis Metropolitan Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
108	St. Peters Police Department	9/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
109	Ste. Genevieve County Sheriff's Office	12/31/2022	111.45	0.00	0.00	0.00	0.00	0.00	0.00	111.45	
110	Stoddard County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
111	Strafford Police Department	9/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
112	Sunset Hills Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
113	Taney County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
114	Texas County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
115	Town and Country Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
116	Troy Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
117	Vinita Park Police Department	6/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
118	Warren County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
119	Warrensburg Police Department	9/30/2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
120	Wayne County Sheriff's Office	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
121	Waynesville Police Department	12/31/2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	B
122	Webster Groves Police Department	6/30/2023	6,210.68	0.00	0.00	0.00	0.00	0.00	1,000.00	5,210.68	
123	Wentzville Police Department	12/31/2022	0.00	26,788.74	0.00	0.00	0.00	26,788.74	0.00	26,788.74	
124	Woodson Terrace Police Department	6/30/2023	22,245.69	0.00	0.00	0.00	20.06	20.06	0.00	22,265.75	D
Total			\$ 4,229,785.88	1,539,632.49	0.00	10,500.00	61,682.57	1,611,815.06	939,718.39	4,901,882.55	

Note: This appendix shows the categories on the Annual Certification Report section of the ACA Form - Equitable Sharing Agreement and Certification and what each agency reported.

- A The agency submitted a copy of the form after the February 15, 2024, deadline.
- B The agency's form reported no activity in the Treasury Funds section of the annual certification.
- C The agency filed a 2022 form after February 28, 2023.
- D The agency did not file a form in 2022, but has a beginning balance in 2023.
- E The agency's ending balance reported for 2022 does not agree with the beginning balance for the report filed for 2023.

## Appendix C

### Compilation of 2023 Federal Forfeiture Reports

#### Law Enforcement Agencies Not Filing a 2023 ACA Form - Equitable Sharing Agreement and Certification\*

Name		Name	
1 13th Judicial Court Marshal's Office		61 Buckner Police Department	
2 19th Circuit Court Marshal's Office		62 Buffalo Police Department	
3 Adair County Sheriff's Office		63 Bunker Police Department	
4 Adrian Police Department		64 Burlington Norther Santa Fe Railroad	
5 Advance Police Department		65 Butler Police Department	
6 Alma Police Department		66 Butterfield Police Department	
7 Alton Police Department		67 Byrnes Mill Police Department	
8 Amtrak Police Department		68 Caldwell County Sheriff's Office	
9 Anderson Police Department		69 California Police Department	
10 Andrew County Sheriff's Office		70 Callao Police Department	
11 Annapolis Police Department		71 Calverton Park Police Department	
12 Appleton City Police Department		72 Camden County Sheriff's Office	B
13 Arbyrd Police Department		73 Camden Point Police Department	
14 Arcadia Police Department		74 Camden Police Department	
15 Archie Police Department		75 Cameron School Police Department	
16 Arnold Police Department		76 Campbell Police Department	
17 Ash Grove Police Department		77 Canadian Pacific Police Service	
18 Ashland Police Department		78 Canalou Police Department	
19 Atchison County Sheriff's Office		79 Canton Police Department	
20 Aurora Police Department		80 Cardwell Police Department	
21 Auxvasse Police Department		81 Carl Junction Police Department	
22 Ava Police Department		82 Carroll County Sheriff's Office	
23 Barry County Sheriff's Office		83 Carrollton Police Department	
24 Barton County Sheriff's Office		84 Carter County Sheriff's Office	
25 Bates City Police Department		85 Cartersville Police Department	
26 Bates County Sheriff's Office	B	86 Carthage Police Department	
27 Battlefield Police Department		87 Cass County Sheriff's Office	
28 Bell City Police Department		88 Cassville Police Department	
29 Bella Villa Police Department		89 Cedar County Sheriff's Office	
30 Belle Police Department		90 Center Police Department	
31 Bellflower Police Department		91 Centerview Police Department	A
32 Bel-Nor Police Department		92 Centralia Police Department	
33 Bel-Ridge Police Department		93 Chaffee Police Department	
34 Belton Police Department		94 Chariton County Sheriff's Office	
35 Benton County Sheriff's Office		95 Chillicothe Police Department	
36 Benton Police Department		96 Clarence Police Department	
37 Berger Police Department		97 Clark County Sheriff's Office	
38 Bernie Police Department		98 Clark Police Department	
39 Bertrand Police Department		99 Clarkton Police Department	
40 Bethany Police Department		100 Clay County Sheriff's Office	
41 Bevier Police Department		101 Claycomo Police Department	
42 Billings Police Department		102 Cleveland Police Department	
43 Birch Tree Police Department		103 Clever Police Department	
44 Bismarck Police Department		104 Clinton County Sheriff's Office	
45 Blackburn Police Department		105 Clinton Police Department	
46 Bland Police Department		106 Cole Camp Police Department	
47 Bloomfield Police Department		107 Concordia Police Department	
48 Blue Springs Police Department		108 Cooper County Sheriff's Office	
49 Blue Springs School District Police Department		109 Corder Police Department	
50 Bollinger County Sheriff's Office		110 Country Club Hills Police Department	
51 Bonne Terre Police Department		111 Country Club Village Police Department	
52 Boonville Police Department		112 Crane Police Department	
53 Bourbon Police Department		113 Crawford County Sheriff's Office	
54 Bowling Green Police Department		114 Creighton Police Department	A
55 Branson West Police Department		115 Crocker Police Department	
56 Braymer Police Department	A	116 Crowder College Campus Police Department	
57 Breckenridge Hills Police Department		117 Crystal City Police Department	
58 Browning Police Department		118 Crystal Lakes Police Department	
59 Brunswick Police Department		119 Cuba Police Department	
60 Buchanan County Sheriff's Office		120 Dade County Sheriff's Office	

## Appendix C

### Compilation of 2023 Federal Forfeiture Reports

#### Law Enforcement Agencies Not Filing a 2023 ACA Form - Equitable Sharing Agreement and Certification\*

Name		Name	
121 Dallas County Sheriff's Office		181 Glasgow Police Department	
122 Daviess County Sheriff's Office		182 Goodman Police Department	
123 DeKalb County Sheriff's Office		183 Gower Police Department	
124 Delta Police Department		184 Granby Police Department	
125 Dent County Sheriff's Office		185 Grandin Police Department	A
126 Des Peres Department of Public Safety		186 Green City Police Department	
127 Desloge Police Department		187 Green City R-I School Police Department	
128 DeSoto Police Department		188 Greene County Prosecutor's Office	BC
129 Diamond Police Department		189 Greenfield Police Department	
130 Dixon Police Department		190 Greenville Police Department	A
131 Doniphan Police Department		191 Greenwood Police Department	
132 Doolittle Police Department		192 Hale Police Department	A
133 Douglas County Sheriff's Office		193 Hallsville Police Department	
134 Drexel Police Department		194 Hamilton Police Department	
135 Duenweg Police Department		195 Hardin Police Department	
136 Dunklin R-5 School District Police Department		196 Harrison County Sheriff's Office	
137 Duquesne Police Department		197 Harrisonville Police Department	B
138 East Lynne Police Department		198 Hartville Police Department	
139 East Prairie Police Department		199 Hawk Point Police Department	
140 Easton Police Department		200 Hayti Heights Police Department	
141 Edgar Springs Police Department		201 Henrietta Police Department	
142 Edgerton Police Department		202 Herculaneum Police Department	
143 Edina Police Department		203 Hermann Police Department	
144 Edmundson Police Department		204 Hickory County Sheriff's Office	
145 El Dorado Springs Police Department		205 Higginsville Police Department	
146 Eldon Police Department		206 High Hill Police Department	
147 Ellington Police Department		207 Highlandville Police Department	
148 Ellsinore Police Department		208 Hillsboro Police Department	
149 Elsberry Police Department		209 Hillsdale Police Department	
150 Eminence Police Department		210 Holcomb Police Department	
151 Emma Police Department		211 Holden Police Department	
152 Essex Police Department		212 Hollister Police Department	
153 Excelsior Springs Police Department		213 Holt County Sheriff's Office	
154 Exeter Police Department		214 Holts Summit Police Department	
155 Fair Grove Police Department		215 Hornersville Police Department	
156 Fair Play Police Department		216 Houston Police Department	
157 Fairview Police Department		217 Howard County Sheriff's Office	
158 Farber Police Department	A	218 Howardville Police Department	
159 Farmington Police Department		219 Howell County Sheriff's Office	B
160 Fayette Police Department		220 Humansville Police Department	
161 Ferguson Police Department		221 Iberia Police Department	
162 Ferrelview Police Department		222 Indian Point Police Department	
163 Fleming Police Department		223 Iron County Sheriff's Office	
164 Foley Police Department		224 Jackson County Parks & Recreation	
165 Fordland Police Department		225 Jamestown Police Department	
166 Foristell Police Department		226 Jasper Police Department	
167 Forsyth Police Department		227 Jefferson College Campus Police Department	
168 Frankford Police Department		228 Jonesburg Police Department	
169 Franklin County Sheriff's Office		229 Kahoka Police Department	
170 Freeman Police Department		230 Kansas City Southern Railroad	
171 Fulton Police Department		231 Kearney Police Department	
172 Galena Police Department		232 Kelso Police Department	
173 Gallatin Police Department		233 Keytesville Police Department	
174 Garden City Police Department		234 Kimmswick Police Department	
175 Gasconade County Sheriff's Office		235 King City Police Department	
176 Gasconade Police Department		236 Kingsville Police Department	
177 Gentry County Sheriff's Office		237 Knob Noster Police Department	
178 Gerald Police Department		238 Knox County Sheriff's Office	
179 Gideon Police Department		239 Laclede County Sheriff's Office	
180 Gladstone Department of Public Safety		240 Laddonia Police Department	

## Appendix C

### Compilation of 2023 Federal Forfeiture Reports

#### Law Enforcement Agencies Not Filing a 2023 ACA Form - Equitable Sharing Agreement and Certification\*

Name		Name	
241 Ladue Police Department		301 Miller County Sheriff's Office	
242 LaGrange Police Department		302 Miner Police Department	
243 Lake Lafayette Police Department		303 Mineral Area College DPS	
244 Lake Lotawana Police Department		304 Missouri Capitol Police	
245 Lake Ozark Police Department		305 Missouri Department Natural Resources-Park Rangers	
246 Lake St. Louis Police Department		306 Missouri Department of Conservation	
247 Lake Tapawingo Police Department		307 Missouri Department of Revenue	
248 Lake Waukomis Police Department		308 Missouri Division of Alcohol and Tobacco Control	
249 Lake Winnebago Police Department		309 Missouri Division of Fire Safety	
250 Lakeshire Police Department		310 Missouri Social Services STAT Team	
251 Lamar Police Department		311 Missouri University of Science & Technology Police Department	
252 LaMonte Police Department		312 Missouri Western DPS	
253 Lancaster Police Department		313 Moline Acres Police Department	
254 LaPlata Police Department		314 Moniteau County Sheriff's Office	
255 Lathrop Police Department		315 Monroe City Police Department	
256 Laurie Police Department		316 Monroe County Sheriff's Office	
257 Lawson Police Department		317 Montgomery City Police Department	
258 Leadington Police Department		318 Montgomery County Sheriff's Office	
259 Leadwood Police Department		319 Morehouse Police Department	
260 Leasburg Police Department		320 Morley Police Department	
261 Lee's Summit Police Department	B	321 Morrisville Police Department	
262 Leeton Police Department		322 Moscow Mills Police Department	
263 Lexington Police Department		323 Mound City Police Department	
264 Liberal Police Department		324 Mount Vernon Police Department	
265 Liberty Police Department		325 Mountain Grove Police Department	
266 Licking Police Department		326 Mountain View Police Department	
267 Lilbourn Police Department		327 MSSU Police Department	
268 Lincoln Police Department		328 Napoleon Police Department	
269 Lincoln University DPS		329 Naylor Police Department	A
270 Linn County Sheriff's Office		330 Neosho Police Department	
271 Linn Creek Police Department		331 Neosho School District Police Department	
272 Linn Police Department		332 New Bloomfield Police Department	A
273 Livingston County Sheriff's Office		333 New Florence Police Department	
274 Logan-Rogersville Police Unit		334 New Franklin Police Department	
275 Lone Jack Police Department		335 New Haven Police Department	
276 Louisiana Police Department		336 New London Police Department	
277 Lowry City Police Department		337 New Madrid County Sheriff's Office	
278 Macon County Sheriff's Office		338 New Madrid Police Department	
279 Macon Police Department		339 Newburg Police Department	
280 Madison County Sheriff's Office		340 Newton County Sheriff's Office	B
281 Mansfield Police Department		341 Nixa School Police Department	
282 Marble Hill Police Department		342 Noel Police Department	
283 Marceline Police Department		343 Norfolk Southern Railroad Police Department	
284 Maries County Sheriff's Office		344 Northmoor Police Department	
285 Marion County Sheriff's Office		345 Northwest Missouri State University Police Department	
286 Marionville Police Department		346 Northwoods Police Department	
287 Marquand Police Department		347 Oak Grove Police Department	
288 Marshall Police Department		348 Oakview Police Department	
289 Marshfield Police Department		349 Odessa Police Department	
290 Marston Police Department		350 Old Monroe Police Department	
291 Martinsburg Police Department		351 Olivette Police Department	
292 Matthews Police Department		352 Oran Police Department	
293 Maysville Police Department		353 Oregon County Sheriff's Office	
294 McDonald County Sheriff's Office		354 Oregon Police Department	
295 Memphis Police Department		355 Oronogo Police Department	
296 Mercer County Sheriff's Office		356 Orrick Police Department	
297 Merriam Woods Police Department		357 Osage Beach Police Department	
298 Metropolitan Community College Campus Police		358 Osage County Sheriff's Office	
299 Mexico Police Department		359 Osceola Police Department	
300 Milan Police Department		360 Otterville Police Department	

## Appendix C

### Compilation of 2023 Federal Forfeiture Reports

#### Law Enforcement Agencies Not Filing a 2023 ACA Form - Equitable Sharing Agreement and Certification\*

Name		Name	
361 Owensville Police Department		421 Scotland County Sheriff's Office	
362 Ozark County Sheriff's Office		422 Scott City Police Department	
363 Pacific Police Department		423 Scott County Sheriff's Office	
364 Pagedale Police Department		424 Seligman Police Department	
365 Palmyra Police Department		425 Senath Police Department	
366 Park Hills Police Department		426 Seneca Police Department	
367 Parkville Police Department		427 Seymour Police Department	
368 Parma Police Department		428 Shannon County Sheriff's Office	
369 Perry Police Department		429 Shelbina Police Department	
370 Perryville Police Department		430 Shelby County Sheriff's Office	
371 Pevely Police Department		431 Slater Police Department	A
372 Phelps County Sheriff's Department	B	432 Smithton Police Department	
373 Piedmont Police Department		433 Smithville Police Department	
374 Pierce City Police Department		434 Southeast Missouri State University - DPS	
375 Pike County Sheriff's Office		435 Southwest City Police Department	
376 Pilot Grove Police Department		436 Sparta Police Department	
377 Pilot Knob Police Department		437 Springfield School Police Department	
378 Pineville Police Department		438 Springfield-Branson National Airport Police Department	
379 Platte City Police Department		439 St. Charles City Parks & Recreation	
380 Platte County Sheriff's Office	B	440 St. Charles County Community College DPS	
381 Platte Woods Police Department		441 St. Charles County Department of Corrections	
382 Plattsburg Police Department		442 St. Charles County Prosecuting Attorney's Office	
383 Pleasant Hill Police Department		443 St. Clair County Sheriff's Office	
384 Pleasant Hope Police Department		444 St. Francois County Sheriff's Office	B
385 Polk County Sheriff's Office		445 St. James Police Department	
386 Polo Police Department		446 St. Louis City Sheriff's Office	
387 Poplar Bluff Police Department		447 St. Louis Community College Police Department	
388 Potosi Police Department		448 St. Louis County Sheriff's Office	
389 Prairie Home Police Department		449 St. Mary Police Department	
390 Pulaski County Prosecutor's Office		450 St. Robert Police Department	
391 Purdy Police Department		451 Stanberry Police Department	A
392 Putnam County Sheriff's Office		452 Ste. Genevieve Police Department	
393 Puxico Police Department		453 Steele Police Department	
394 Queen City Police Department		454 Steelville Police Department	
395 Qulin Police Department		455 Stewartsville Police Department	
396 Ralls County Sheriff's Office		456 Stockton Police Department	
397 Randolph County Sheriff's Office		457 Stone County Sheriff's Office	
398 Ray County Sheriff's Office		458 Stover Police Department	
399 Raymore Police Department		459 Sturgeon Police Department	
400 Reeds Spring Police Department		460 Sugar Creek Police Department	
401 Republic Police Department		461 Sullivan County Sheriff's Office	
402 Reynolds County Sheriff's Office		462 Sullivan Police Department	
403 Rich Hill Police Department		463 Summersville Police Department	
404 Richland Police Department		464 Sunrise Beach Police Department	
405 Richmond Police Department		465 Supreme Court of Missouri	
406 Ripley County Sheriff's Office		466 Sweet Springs Police Department	
407 Risco Police Department		467 Tarkio Police Department	
408 Riverside Police Department		468 Terminal Railroad	
409 Riverview Police Department		469 Terre du Lac Police Department	
410 Rock Port Police Department		470 Thayer Police Department	
411 Rockaway Beach Police Department		471 Tipton Police Department	
412 Rogersville Police Department		472 Tracy Police Department	
413 Rosebud Police Department		473 Trenton Police Department	B
414 Rutledge Police Department		474 Trimble Police Department	
415 Salem Police Department		475 Truesdale Police Department	
416 Saline County Sheriff's Office		476 Truman State University	
417 Salisbury Police Department		477 UCM - Department of Public Safety	
418 Sarcoxie Police Department		478 Union Pacific Railroad	
419 Savannah Police Department		479 Union Police Department	
420 Schuyler County Sheriff's Office		480 Unionville Police Department	

## Appendix C

### Compilation of 2023 Federal Forfeiture Reports

#### Law Enforcement Agencies Not Filing a 2023 ACA Form - Equitable Sharing Agreement and Certification\*

Name		Name	
481 University City Police Department		502 Washington Police Department	
482 University of Missouri - Kansas City Police Department		503 Washington University Police Department	
483 University of Missouri - St. Louis Police Department		504 Waverly Police Department	
484 University of Missouri Police Department (MUPD)		505 Weatherby Lake Police Department	
485 Urbana Police Department	A	506 Webb City Police Department	
486 Van Buren Police Department		507 Webster County Sheriff's Office	
487 Vandalia Police Department		508 Wellington Police Department	
488 Vanduser Police Department	A	509 Wellsville Police Department	
489 Velda City Police Department		510 West Plains Police Department	
490 Vernon County Sheriff's Office		511 West Sullivan Police Department	A
491 Verona Police Department		512 Weston Police Department	
492 Versailles Police Department		513 Wheaton Police Department	
493 Viburnum Police Department		514 Willard Police Department	
494 Vienna Police Department		515 Willard School Police Department	
495 Walnut Grove Police Department		516 Willow Springs Police Department	
496 Wardell Police Department		517 Winfield Police Department	
497 Warrenton Police Department		518 Winona Police Department	
498 Warsaw Police Department		519 Wood Heights Police Department	
499 Warson Woods Police Department		520 Worth County Sheriff's Office	
500 Washburn Police Department		521 Wright City Police Department	
501 Washington County Sheriff's Office		522 Wright County Sheriff's Office	

A Officials from the political subdivision reported this law enforcement agency did not operate in 2023.

B The law enforcement agency reported an ending balance for 2022, but did not file a report for 2023.

C The law enforcement agency was not on the list provided by the DPS, but had an ending balance for 2022.

\* The law requires filing if an agency participates in the federal forfeiture system. If these agencies did not participate, the lack of filing a report does not constitute noncompliance.





**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Phelps County, Missouri

The Office of the State Auditor contracted for an audit of Phelps County's financial statements for the 2 years ended December 31, 2022, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CliftonLarsonAllen, LLP, is attached.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large, stylized "S" and "F".

Scott Fitzpatrick  
State Auditor

April 2024  
Report No. 2024-031

**PHELPS COUNTY  
ROLLA, MISSOURI**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEARS ENDED DECEMBER 31, 2022 AND 2021**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](https://CLAconnect.com)

**PHELPS COUNTY  
ROLLA, MISSOURI  
TABLE OF CONTENTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>3</b>
<b>FINANCIAL STATEMENTS</b>	
<b>STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS FOR THE YEARS ENDING DECEMBER 31, 2022 AND 2021</b>	<b>6</b>
<b>GOVERNMENTAL FUNDS</b>	
<b>COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENT BALANCES BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS FOR THE YEARS ENDING DECEMBER 31, 2022 AND 2021</b>	<b>8</b>
<b>FIDUCIARY FUNDS</b>	
<b>STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS FOR THE YEAR ENDING DECEMBER 31, 2022</b>	<b>41</b>
<b>STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS FOR THE YEAR ENDING DECEMBER 31, 2021</b>	<b>42</b>
<b>NOTES TO FINANCIAL STATEMENTS</b>	<b>43</b>
<b>FEDERAL COMPLIANCE SECTION</b>	
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>55</b>
<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>57</b>
<b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>58</b>
<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE</b>	<b>60</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>63</b>



## INDEPENDENT AUDITORS' REPORT

County Commission  
Phelps County  
Rolla, Missouri

### ***Report on the Audit of the Financial Statements***

#### ***Opinion***

We have audited the accompanying financial statements of Phelps County, Missouri (the County), which comprise the Statement of Receipts, Disbursements, and Changes in Cash and Investment Balances – All Governmental Funds – Regulatory Basis and Statement of Assets and Liabilities Arising from Cash Transactions – Fiduciary Funds – Regulatory Basis as of December 31, 2022 and 2021, and the related Comparative Statements of Receipts, Disbursements, and Changes In Cash and Investment Balances – Budget and Actual – All Governmental Funds – Regulatory Basis for the years then ended and the related notes to the financial statements.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the Statement of Receipts, Disbursements, and Changes in Cash and Investment Balances – All Governmental Funds – Regulatory Basis and Statement of Assets and Liabilities Arising from Cash Transactions – Fiduciary Funds – Regulatory Basis of the County as of December 31, 2022 and 2021, and the respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions of Missouri law described in Note 1.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2022 and 2021, or changes in financial position for the years then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the

County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions of Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Missouri. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Governmental Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Governmental Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of

expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

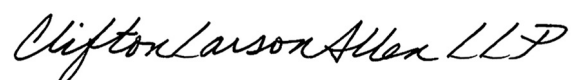
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole on the basis of accounting described in Noted 1.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated March 18, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
March 18, 2024

## **FINANCIAL STATEMENTS**

**HELPS COUNTY  
ROLLA, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2022**

	Cash and Investments January 1, 2022	Receipts 2022	Disbursements 2022	Cash and Investments December 31, 2022
General Revenue Fund	\$ 2,212,701	\$ 5,473,173	\$ (5,708,499)	\$ 1,977,375
Special Road and Bridge Fund	430,881	4,971,646	(4,545,427)	857,100
Road and Bridge Debt Service Fund	132,649	936	-	133,585
Unemployment Fund	85,680	-	(8,568)	77,112
Use Tax Fund	-	-	-	-
Health Department Fund	639,829	1,002,977	(848,186)	794,620
Crisis Intervention Fund	936	1,185	(1,095)	1,026
Special Election Fund	3,874	56,217	(57,355)	2,736
Election Services Fund	27,998	13,475	(4,874)	36,599
Sheriff's Training Fund	54,191	10,080	(23,962)	40,309
Sheriff's Drug Enforcement Fund	1,208,233	53,408	(456,038)	805,603
Sheriff's Civil Fee Fund	123,889	46,389	(17,668)	152,610
Sheriff's Revolving Fund	135,707	7,840	(7,319)	136,228
Law Enforcement Sales Tax Fund	7,605,917	7,650,726	(8,588,336)	6,668,307
Inmate Prisoner Detention Security Fund	199,534	100,475	(49,073)	250,936
Law Enforcement Building Maintenance Fund	362,705	1,074,951	(452,068)	985,588
Law Enforcement Restitution Fund	-	78,386	(78,386)	-
Prosecuting Attorney Drug Enforcement Fund	65,431	225	(51,996)	13,660
Prosecuting Attorney Training Fund	39,153	8,933	-	48,086
Prosecuting Attorney Delinquent Tax Fund	55	-	-	55
Administrative Handling Fund	603	4,138	(3,655)	1,086
Shelter Fund	1,826	10,498	(8,215)	4,109
Recorder User Fee Fund	29,836	23,674	(12,212)	41,298
Senior Companions Fund	432	403,778	(403,679)	531
Assessment Fund	689,731	727,195	(643,596)	773,330
Collector's Tax Maintenance Fund	96,171	56,699	(95,088)	57,782
Public Facilities Authority Fund	660,441	227,065	(277,423)	610,083
Jay White Estate Fund	214,113	523	(1,023)	213,613
Developmentally Disabled Fund	-	497,216	(497,216)	-
SB 40 Fund	746,083	497,351	(314,729)	928,705
COVID-19 Relief Fund	-	-	-	-
ARPA Fund	4,313,351	4,479,749	(2,804,801)	5,988,299
Community Development Block Grant Fund	-	-	-	-
Total	<u>\$ 20,081,950</u>	<u>\$ 27,478,908</u>	<u>\$ (25,960,487)</u>	<u>\$ 21,600,371</u>

See accompanying Notes to Financial Statements.



**PHELPS COUNTY  
ROLLA, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2021**

	Cash and Investments January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Investments December 31, 2021
General Revenue Fund	\$ 1,838,145	\$ 5,220,282	\$ (4,845,726)	\$ 2,212,701
Special Road and Bridge Fund	530,896	3,926,337	(4,026,352)	430,881
Road and Bridge Debt Service Fund	132,468	181	-	132,649
Unemployment Fund	95,205	-	(9,525)	85,680
Use Tax Fund	302,797	378	(303,175)	-
Health Department Fund	415,073	1,128,975	(904,219)	639,829
Crisis Intervention Fund	486	1,250	(800)	936
Special Election Fund	2,848	60,345	(59,319)	3,874
Election Services Fund	21,157	8,692	(1,851)	27,998
Sheriff's Training Fund	63,778	13,058	(22,645)	54,191
Sheriff's Drug Enforcement Fund	1,562,433	48,364	(402,564)	1,208,233
Sheriff's Civil Fee Fund	104,052	37,278	(17,441)	123,889
Sheriff's Revolving Fund	115,325	31,890	(11,508)	135,707
Law Enforcement Sales Tax Fund	7,509,201	6,443,934	(6,347,218)	7,605,917
Inmate Prisoner Detention Security Fund	180,189	89,691	(70,346)	199,534
Law Enforcement Building Maintenance Fund	358,217	26,188	(21,700)	362,705
Law Enforcement Restitution Fund	-	56,283	(56,283)	-
Prosecuting Attorney Drug Enforcement Fund	125,128	568	(60,265)	65,431
Prosecuting Attorney Training Fund	30,490	8,663	-	39,153
Prosecuting Attorney Delinquent Tax Fund	55	-	-	55
Administrative Handling Fund	966	5,936	(6,299)	603
Shelter Fund	3,677	10,711	(12,562)	1,826
Recorder User Fee Fund	15,987	29,485	(15,636)	29,836
Senior Companions Fund	581	399,703	(399,852)	432
Assessment Fund	660,376	683,982	(654,627)	689,731
Collector's Tax Maintenance Fund	89,086	60,579	(53,494)	96,171
Public Facilities Authority Fund	667,300	2,473	(9,332)	660,441
Jay White Estate Fund	216,960	1,023	(3,870)	214,113
Developmentally Disabled Fund	818,094	442,476	(1,260,570)	-
SB 40 Fund	-	816,207	(70,124)	746,083
COVID-19 Relief Fund	657,253	4,604	(661,857)	-
ARPA Fund	-	4,331,769	(18,418)	4,313,351
Community Development Block Grant Fund	19,956	-	(19,956)	-
Total	<u>\$ 16,538,179</u>	<u>\$ 23,891,305</u>	<u>\$ (20,347,534)</u>	<u>\$ 20,081,950</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	General Revenue Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 3,193,769	\$ 3,035,695	\$ 3,054,701	\$ 3,101,255
Charges for Services	908,862	922,320	893,885	849,260
Licenses and Permit	44,031	44,630	45,080	37,600
Interest Income	42,222	24,720	22,352	32,900
Intergovernmental Revenue	515,650	479,062	464,115	467,694
State and Federal Grants	381,038	520,974	394,229	386,539
Prisoner and Court Cost Reimbursements	15,147	4,500	3,509	5,009
Other Revenue	294,143	130,200	113,971	118,093
Transfers In	78,311	190,243	228,440	232,132
Total Receipts	5,473,173	5,352,344	5,220,282	5,230,482
<b>DISBURSEMENTS</b>				
County Commission	214,353	388,611	208,780	369,528
County Clerk	348,774	370,857	313,297	335,616
Elections	197,590	196,276	68,728	115,752
Building and Grounds	593,007	558,102	600,764	602,056
Treasurer	91,689	91,501	86,211	87,576
Collector	259,870	263,683	241,716	250,014
County Administration	27,133	34,500	24,369	34,500
Circuit Clerk	50,191	43,970	52,994	43,970
Recorder of Deeds	194,913	208,256	166,716	193,915
Court Reporter	8,421	13,275	3,956	7,650
Circuit Judges	3,758	7,200	3,748	7,175
Prosecuting Attorney	940,476	1,017,576	947,260	961,660
Juvenile Office	505,134	583,247	510,920	575,488
Coroner	69,964	79,606	115,642	116,917
Courthouse Security	45,551	46,283	237,038	239,632
Extension Council	44,634	46,088	41,731	41,871
Surveyor	10,400	10,400	3,900	10,400
Public Administer	219,134	221,199	200,541	200,334
Public Defender	12,099	12,992	12,060	12,995
Civil Defense	27,843	27,843	27,843	27,343
Miscellaneous	272,382	287,828	261,867	254,686
Transfers Out	1,571,183	1,571,145	715,645	715,645
Total Disbursements	5,708,499	6,080,438	4,845,726	5,204,723
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(235,326)	(728,094)	374,556	25,759
Cash and Investments - Beginning of Year	2,212,701	2,212,701	1,838,145	1,838,145
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1,977,375</u>	<u>\$ 1,484,607</u>	<u>\$ 2,212,701</u>	<u>\$ 1,863,904</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Special Road and Bridge Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 2,087,209	\$ 1,988,526	\$ 1,973,963	\$ 2,013,045
Charges for Services	47,785	-	40,116	-
Interest Income	4,009	1,300	1,393	6,371
Intergovernmental Revenue	1,115,666	989,450	971,586	959,320
State and Federal Grants	47,812	558,213	616,386	564,564
Other Revenue	113,221	16,000	20,966	2,689
Transfers In	1,555,944	1,660,000	301,927	402,000
Total Receipts	4,971,646	5,213,489	3,926,337	3,947,989
<b>DISBURSEMENTS</b>				
Salaries and Wages	716,928	815,629	688,713	742,390
Employee Training and Travel	1,615	3,800	849	3,800
Payroll Taxes	41,823	49,949	41,353	45,408
Retirement Contributions	49,912	62,430	54,362	56,293
Employee Benefits	146,570	177,131	149,931	156,364
Worker's Compensation	40,236	48,000	48,768	41,000
Reimbursement to Political Subdivisions	64,472	73,000	71,712	73,000
Operating Expenses	30,075	34,100	29,490	35,300
Professional Services	51,296	50,525	48,652	50,525
Repairs and Maintenance	3,186,990	3,432,713	2,578,104	2,469,713
Capital Expenditures and Equipment Cost	215,020	353,000	312,984	305,000
Other Expenses	490	-	1,434	-
Total Disbursements	4,545,427	5,100,277	4,026,352	3,978,793
RECEIPTS OVER (UNDER) DISBURSEMENTS	426,219	113,212	(100,015)	(30,804)
Cash and Investments - Beginning of Year	430,881	430,881	530,896	530,896
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 857,100</u>	<u>\$ 544,093</u>	<u>\$ 430,881</u>	<u>\$ 500,092</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Road and Bridge Debt Service Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 936	\$ -	\$ 181	\$ 300
Total Receipts	936	-	181	300
<b>DISBURSEMENTS</b>				
Transfers Out	-	100,000	-	100,000
Total Disbursements	-	100,000	-	100,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	936	(100,000)	181	(99,700)
Cash and Investments - Beginning of Year	132,649	132,649	132,468	132,468
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 133,585</u>	<u>\$ 32,649</u>	<u>\$ 132,649</u>	<u>\$ 32,768</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Unemployment Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Total Receipts	-	-	-	-
<b>DISBURSEMENTS</b>				
Worker's Compensation	-	3,000	-	12,000
Transfers Out	8,568	8,568	9,525	9,525
Total Disbursements	8,568	11,568	9,525	21,525
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(8,568)	(11,568)	(9,525)	(21,525)
Cash and Investments - Beginning of Year	85,680	85,680	95,205	95,205
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 77,112</u>	<u>\$ 74,112</u>	<u>\$ 85,680</u>	<u>\$ 73,680</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Use Tax Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ -	\$ 1,248	\$ 378	\$ 1,248
Total Receipts	-	1,248	378	1,248
<b>DISBURSEMENTS</b>				
Transfers Out	-	1,248	303,175	304,045
Total Disbursements	-	1,248	303,175	304,045
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	(302,797)	(302,797)
Cash and Investments - Beginning of Year	-	-	302,797	302,797
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Health Department Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 129,999	\$ 128,875	\$ 142,605	\$ 117,000
Interest Income	5,295	672	672	700
Intergovernmental Revenue	271,302	134,660	309,159	137,860
State and Federal Grants	442,533	375,170	327,749	367,000
Other Revenue	16,653	10,236	10,549	78,686
Transfers In	137,195	403,200	338,241	342,050
Total Receipts	1,002,977	1,052,813	1,128,975	1,043,296
<b>DISBURSEMENTS</b>				
Salaries and Wages	542,146	638,045	527,220	590,950
Employee Training and Travel	1,282	2,000	149	3,000
Payroll Taxes	31,502	38,939	35,751	35,399
Retirement Contributions	29,389	51,214	38,318	46,558
Employee Benefits	148,628	188,129	158,859	177,152
Worker's Compensation	2,993	5,507	5,292	5,007
Operating Expenses	4,339	7,800	5,470	15,250
Professional Services	7,439	6,850	6,403	8,600
Repairs and Maintenance	136	250	95	-
Program Expenses	76,467	51,550	67,839	43,400
Computer Expenses	2,755	5,000	3,840	8,000
Capital Expenditures and Equipment Cost	-	1,000	-	1,000
Other Expenses	1,110	2,000	54,983	5,000
Total Disbursements	848,186	998,284	904,219	939,316
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	154,791	54,529	224,756	103,980
Cash and Investments - Beginning of Year	639,829	639,829	415,073	415,073
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 794,620</u>	<u>\$ 694,358</u>	<u>\$ 639,829</u>	<u>\$ 519,053</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Crisis Intervention Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ 1,185	\$ 1,250	\$ 1,250	\$ 3,200
Total Receipts	1,185	1,250	1,250	3,200
<b>DISBURSEMENTS</b>				
Salaries and Wages	-	-	-	-
Program Expenses	1,095	1,250	800	3,200
Total Disbursements	1,095	1,250	800	3,200
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	90	-	450	-
Cash and Investments - Beginning of Year	936	936	486	486
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1,026</u>	<u>\$ 936</u>	<u>\$ 936</u>	<u>\$ 486</u>

See accompanying Notes to Financial Statements.



**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Special Election Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ 56,217	\$ 60,200	\$ 60,345	\$ 54,100
Total Receipts	56,217	60,200	60,345	54,100
<b>DISBURSEMENTS</b>				
Employee Training and Travel	2,173	2,500	2,046	2,500
Operating Expenses	20,795	23,200	2,164	7,100
Professional Services	21,496	27,000	21,182	23,000
Other Expenses	10,404	5,000	33,927	21,500
Transfers Out	2,487	2,500	-	-
Total Disbursements	57,355	60,200	59,319	54,100
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(1,138)	-	1,026	-
Cash and Investments - Beginning of Year	3,874	3,874	2,848	2,848
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 2,736</u>	<u>\$ 3,874</u>	<u>\$ 3,874</u>	<u>\$ 2,848</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Election Services Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 253	\$ -	\$ 29	\$ 100
Intergovernmental Revenue	5,683	11,000	2,215	4,500
State and Federal Grants	7,539	7,539	6,401	7,539
Other Revenue	-	-	47	-
Total Receipts	13,475	18,539	8,692	12,139
<b>DISBURSEMENTS</b>				
Operating Expenses	58	1,000	-	500
Professional Services	1,947	2,000	1,851	-
Repairs and Maintenance	2,125	-	-	2,125
Capital Expenditures and Equipment Cost	-	3,000	-	500
Other Expenses	744	-	-	500
Total Disbursements	4,874	6,000	1,851	3,625
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	8,601	12,539	6,841	8,514
Cash and Investments - Beginning of Year	27,998	27,998	21,157	21,157
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 36,599</u>	<u>\$ 40,537</u>	<u>\$ 27,998</u>	<u>\$ 29,671</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Sheriff's Training Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 7,100	\$ 7,000	\$ 6,915	\$ 7,500
Intergovernmental Revenue	2,980	3,750	3,403	4,000
Other Revenue	-	2,750	2,740	2,750
Total Receipts	10,080	13,500	13,058	14,250
<b>DISBURSEMENTS</b>				
Employee Training and Travel	23,962	25,000	22,645	24,000
Total Disbursements	23,962	25,000	22,645	24,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(13,882)	(11,500)	(9,587)	(9,750)
Cash and Investments - Beginning of Year	54,191	54,191	63,778	63,778
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<b>\$ 40,309</b>	<b>\$ 42,691</b>	<b>\$ 54,191</b>	<b>\$ 54,028</b>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Sheriff's Drug Enforcement Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 6,858	\$ 3,500	\$ 1,884	\$ 6,500
State and Federal Grants	-	15,000	-	150,000
Other Revenue	46,550	-	46,480	47,000
Total Receipts	53,408	18,500	48,364	203,500
<b>DISBURSEMENTS</b>				
Employee Training and Travel	1,500	-	500	1,000
Operating Expenses	-	-	794	-
Repairs and Maintenance	8,648	-	10,486	11,000
Program Expenses	-	6,000	2,953	6,000
Computer Expenses	1,000	1,000	134,081	134,707
Capital Expenditures and Equipment Cost	431,570	435,000	250,587	253,867
Other Expenses	13,320	12,000	-	-
Transfers Out	-	-	3,163	-
Total Disbursements	456,038	454,000	402,564	406,574
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(402,630)	(435,500)	(354,200)	(203,074)
Cash and Investments - Beginning of Year	1,208,233	1,208,233	1,562,433	1,562,433
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<b>\$ 805,603</b>	<b>\$ 772,733</b>	<b>\$ 1,208,233</b>	<b>\$ 1,359,359</b>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Sheriff's Civil Fee Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 25,467	\$ 24,000	\$ 24,773	\$ 20,500
Interest Income	991	150	155	650
Intergovernmental Revenue	19,931	12,000	12,350	11,000
Total Receipts	<u>46,389</u>	<u>36,150</u>	<u>37,278</u>	<u>32,150</u>
<b>DISBURSEMENTS</b>				
Salaries and Wages	11,510	13,000	12,350	11,500
Operating Expenses	277	4,000	1,336	4,000
Other Expenses	5,881	5,000	3,755	4,000
Total Disbursements	<u>17,668</u>	<u>22,000</u>	<u>17,441</u>	<u>19,500</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	28,721	14,150	19,837	12,650
Cash and Investments - Beginning of Year	<u>123,889</u>	<u>123,889</u>	<u>104,052</u>	<u>104,052</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 152,610</u></u>	<u><u>\$ 138,039</u></u>	<u><u>\$ 123,889</u></u>	<u><u>\$ 116,702</u></u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Sheriff's Revolving Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Licenses and Permit	\$ 6,885	\$ 30,000	\$ 31,720	\$ 13,000
Interest Income	955	170	170	400
Total Receipts	<u>7,840</u>	<u>30,170</u>	<u>31,890</u>	<u>13,400</u>
<b>DISBURSEMENTS</b>				
Operating Expenses	-	1,000	450	1,000
Program Expenses	7,319	12,000	11,058	12,000
Total Disbursements	<u>7,319</u>	<u>13,000</u>	<u>11,508</u>	<u>13,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	521	17,170	20,382	400
Cash and Investments - Beginning of Year	<u>135,707</u>	<u>135,707</u>	<u>115,325</u>	<u>115,325</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 136,228</u></u>	<u><u>\$ 152,877</u></u>	<u><u>\$ 135,707</u></u>	<u><u>\$ 115,725</u></u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Law Enforcement Sales Tax Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 2,872,872	\$ 2,700,000	\$ 2,709,699	\$ 2,710,000
Charges for Services	336,306	208,000	238,162	238,100
Licenses and Permit	3,860	2,900	2,925	3,000
Interest Income	30,521	18,000	18,363	70,000
Intergovernmental Revenue	43,441	12,000	12,680	12,785
State and Federal Grants	125,722	124,000	124,778	125,000
Prisoner and Court Cost Reimbursements	3,399,614	3,264,460	2,606,359	2,506,000
Other Revenue	104,428	105,969	105,969	95,000
Transfers In	733,962	778,432	624,999	622,845
Total Receipts	7,650,726	7,213,761	6,443,934	6,382,730
<b>DISBURSEMENTS</b>				
Salaries and Wages	3,755,473	3,816,360	3,007,336	3,235,700
Employee Training and Travel	26,456	40,000	31,701	54,200
Payroll Taxes	227,623	218,245	183,978	178,000
Retirement Contributions	306,081	286,553	232,433	229,500
Employee Benefits	590,346	586,966	545,305	584,650
Worker's Compensation	85,029	82,067	90,116	85,000
Reimbursement to Political Subdivisions	138,213	125,000	122,753	145,000
Operating Expenses	483,014	490,500	342,062	386,000
Professional Services	294,867	278,700	269,110	280,150
Repairs and Maintenance	698,950	536,000	373,040	362,600
Capital Expenditures and Equipment Cost	290,040	396,000	394,416	367,100
Other Expenses	55,598	60,400	55,375	50,600
Prisoner, Trial and Court Costs	636,646	716,200	635,461	678,200
Transfers Out	1,000,000	1,064,132	64,132	64,132
Total Disbursements	8,588,336	8,697,123	6,347,218	6,700,832
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(937,610)	(1,483,362)	96,716	(318,102)
Cash and Investments - Beginning of Year	7,605,917	7,605,917	7,509,201	7,509,201
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 6,668,307</u>	<u>\$ 6,122,555</u>	<u>\$ 7,605,917</u>	<u>\$ 7,191,099</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Inmate Prisoner Detention Security Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 21,212	\$ 20,000	\$ 20,044	\$ 23,000
Interest Income	1,608	264	264	650
Other Revenue	77,655	65,000	69,383	69,000
Total Receipts	100,475	85,264	89,691	92,650
<b>DISBURSEMENTS</b>				
Repairs and Maintenance	-	500	256	-
Program Expenses	781	35,000	21,557	55,000
Prisoner, Trial and Court Costs	44,092	46,000	44,333	43,000
Transfers Out	4,200	4,200	4,200	4,200
Total Disbursements	49,073	85,700	70,346	102,200
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	51,402	(436)	19,345	(9,550)
Cash and Investments - Beginning of Year	199,534	199,534	180,189	180,189
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 250,936</u>	<u>\$ 199,098</u>	<u>\$ 199,534</u>	<u>\$ 170,639</u>

See accompanying Notes to Financial Statements.



**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Law Enforcement Building Maintenance Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 5,881	\$ 1,100	\$ 1,188	\$ 4,348
Other Revenue	69,070	70,000	-	-
Transfers In	1,000,000	1,025,000	25,000	25,000
Total Receipts	1,074,951	1,096,100	26,188	29,348
<b>DISBURSEMENTS</b>				
Repairs and Maintenance	-	30,000	-	30,000
Capital Expenditures and Equipment Cost	452,068	1,200	21,700	-
Total Disbursements	452,068	31,200	21,700	30,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	622,883	1,064,900	4,488	(652)
Cash and Investments - Beginning of Year	362,705	362,705	358,217	358,217
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 985,588</u>	<u>\$ 1,427,605</u>	<u>\$ 362,705</u>	<u>\$ 357,565</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Law Enforcement Restitution Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 78,253	\$ 79,000	\$ 56,269	\$ 67,500
Interest Income	133	15	14	100
Total Receipts	78,386	79,015	56,283	67,600
<b>DISBURSEMENTS</b>				
Transfers Out	78,386	88,358	56,283	56,300
Total Disbursements	78,386	88,358	56,283	56,300
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	(9,343)	-	11,300
Cash and Investments - Beginning of Year	-	-	-	-
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ (9,343)</u>	<u>\$ -</u>	<u>\$ 11,300</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Prosecuting Attorney Drug Enforcement Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 225	\$ 100	\$ 567	\$ 1,500
State and Federal Grants	-	5,000	-	10,000
Other Revenue	-	-	1	-
Total Receipts	225	5,100	568	11,500
<b>DISBURSEMENTS</b>				
Employee Training and Travel	6,965	5,500	5,858	5,500
Operating Expenses	3,089	5,000	4,355	5,000
Professional Services	10,828	24,000	18,391	28,000
Repairs and Maintenance	22,707	15,000	22,234	18,000
Computer Expenses	5,127	-	5,703	5,000
Capital Expenditures and Equipment Cost	446	6,500	1,106	10,500
Other Expenses	2,834	2,500	2,618	2,500
Total Disbursements	51,996	58,500	60,265	74,500
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(51,771)	(53,400)	(59,697)	(63,000)
Cash and Investments - Beginning of Year	65,431	65,431	125,128	125,128
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 13,660</u>	<u>\$ 12,031</u>	<u>\$ 65,431</u>	<u>\$ 62,128</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Prosecuting Attorney Training Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 8,933	\$ 8,000	\$ 8,663	\$ 5,000
Total Receipts	8,933	8,000	8,663	5,000
<b>DISBURSEMENTS</b>				
Employee Training and Travel	-	5,000	-	5,000
Total Disbursements	-	5,000	-	5,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	8,933	3,000	8,663	-
Cash and Investments - Beginning of Year	39,153	39,153	30,490	30,490
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 48,086</u>	<u>\$ 42,153</u>	<u>\$ 39,153</u>	<u>\$ 30,490</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Prosecuting Attorney Delinquent Tax Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Total Receipts	-	-	-	-
<b>DISBURSEMENTS</b>				
Total Disbursements	-	-	-	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	-	-
Cash and Investments - Beginning of Year	55	55	55	55
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 55</u>	<u>\$ 55</u>	<u>\$ 55</u>	<u>\$ 55</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Administrative Handling Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 4,123	\$ 5,300	\$ 5,471	\$ 8,650
Interest Income	10	30	31	20
Other Revenue	5	-	434	-
Total Receipts	4,138	5,330	5,936	8,670
<b>DISBURSEMENTS</b>				
Employee Training and Travel	12	-	-	-
Operating Expenses	-	300	298	-
Repairs and Maintenance	-	100	16	-
Computer Expenses	-	100	90	-
Other Expenses	1,243	2,500	2,295	-
Transfers Out	2,400	2,400	3,600	7,200
Total Disbursements	3,655	5,400	6,299	7,200
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	483	(70)	(363)	1,470
Cash and Investments - Beginning of Year	603	603	966	966
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1,086</u>	<u>\$ 533</u>	<u>\$ 603</u>	<u>\$ 2,436</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Shelter Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 10,472	\$ 10,000	\$ 10,696	\$ 12,600
Interest Income	26	5	15	2
Total Receipts	10,498	10,005	10,711	12,602
<b>DISBURSEMENTS</b>				
Program Expenses	8,215	10,000	12,562	12,000
Total Disbursements	8,215	10,000	12,562	12,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	2,283	5	(1,851)	602
Cash and Investments - Beginning of Year	1,826	1,826	3,677	3,677
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 4,109</u>	<u>\$ 1,831</u>	<u>\$ 1,826</u>	<u>\$ 4,279</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Recorder User Fee Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 23,392	\$ 23,818	\$ 29,442	\$ 20,700
Interest Income	282	45	43	97
Total Receipts	<u>23,674</u>	<u>23,863</u>	<u>29,485</u>	<u>20,797</u>
<b>DISBURSEMENTS</b>				
Operating Expenses	624	12,400	12,400	12,400
Repairs and Maintenance	88	3,240	-	-
Computer Expenses	5,931	5,200	-	5,200
Capital Expenditures and Equipment Cost	5,155	-	3,236	3,240
Other Expenses	414	8,000	-	-
Total Disbursements	<u>12,212</u>	<u>28,840</u>	<u>15,636</u>	<u>20,840</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	11,462	(4,977)	13,849	(43)
Cash and Investments - Beginning of Year	<u>29,836</u>	<u>29,836</u>	<u>15,987</u>	<u>15,987</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 41,298</u>	<u>\$ 24,859</u>	<u>\$ 29,836</u>	<u>\$ 15,944</u>

See accompanying Notes to Financial Statements.



**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Senior Companions Fund				
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
State and Federal Grants	\$ 403,778	\$ 404,611	\$ 399,703	\$ 384,149
Total Receipts	403,778	404,611	399,703	384,149
<b>DISBURSEMENTS</b>				
Salaries and Wages	94,535	96,000	91,398	99,000
Payroll Taxes	5,590	5,932	5,702	6,098
Retirement Contributions	6,810	6,600	6,678	6,500
Employee Benefits	11,702	11,729	11,618	11,867
Worker's Compensation	234	240	241	204
Program Expenses	284,808	282,982	284,215	284,480
Total Disbursements	403,679	403,483	399,852	408,149
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	99	1,128	(149)	(24,000)
Cash and Investments - Beginning of Year	432	432	581	581
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 531</u>	<u>\$ 1,560</u>	<u>\$ 432</u>	<u>\$ (23,419)</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Assessment Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 5,180	\$ 1,000	\$ 999	\$ 1,400
Charges for Services	701,042	623,136	584,074	588,033
Other Revenue	20,973	15,000	23,909	15,000
Transfers In	-	75,000	75,000	75,000
Total Receipts	<u>727,195</u>	<u>714,136</u>	<u>683,982</u>	<u>679,433</u>
<b>DISBURSEMENTS</b>				
Salaries and Wages	372,030	391,123	356,802	361,513
Employee Training and Travel	9,931	25,000	8,689	22,000
Payroll Taxes	21,572	22,867	21,824	21,567
Retirement Contributions	28,397	29,555	28,443	28,953
Employee Benefits	73,098	77,388	76,944	82,452
Worker's Compensation	7,565	10,000	9,417	11,090
Operating Expenses	27,482	33,350	32,895	30,750
Professional Services	59,423	58,949	59,726	63,420
Repairs and Maintenance	9,300	16,565	9,393	16,565
Program Expenses	28	5,725	5,703	5,725
Computer Expenses	28,511	36,000	26,949	35,791
Capital Expenditures and Equipment Cost	4,122	7,000	10,399	7,000
Other Expenses	2,137	7,000	7,443	22,000
Total Disbursements	<u>643,596</u>	<u>720,522</u>	<u>654,627</u>	<u>708,826</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	83,599	(6,386)	29,355	(29,393)
Cash and Investments - Beginning of Year	<u>689,731</u>	<u>689,731</u>	<u>660,376</u>	<u>660,376</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 773,330</u>	<u>\$ 683,345</u>	<u>\$ 689,731</u>	<u>\$ 630,983</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Collector's Tax Maintenance Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 677	\$ 132	\$ 132	\$ 500
Charges for Services	55,253	60,500	60,447	52,000
Other Revenue	769	-	-	-
Total Receipts	56,699	60,632	60,579	52,500
<b>DISBURSEMENTS</b>				
Employee Training and Travel	7,151	6,000	3,207	4,500
Operating Expenses	19,150	16,777	4,384	16,477
Professional Services	-	4,000	386	1,500
Repairs and Maintenance	24	500	310	500
Computer Expenses	30,058	22,500	21,099	22,500
Capital Expenditures and Equipment Cost	26,103	27,500	2,346	8,500
Other Expenses	12,602	10,750	6,762	5,000
Transfers Out	-	15,000	15,000	15,000
Total Disbursements	95,088	103,027	53,494	73,977
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(38,389)	(42,395)	7,085	(21,477)
Cash and Investments - Beginning of Year	96,171	96,171	89,086	89,086
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 57,782</u>	<u>\$ 53,776</u>	<u>\$ 96,171</u>	<u>\$ 67,609</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Public Facilities Authority Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 2,115	\$ 2,400	\$ 2,473	\$ 9,332
Transfers In	224,950	225,000	-	-
Total Receipts	227,065	227,400	2,473	9,332
<b>DISBURSEMENTS</b>				
Reimbursement to Political Subdivisions	2,473	2,473	9,332	9,332
Repairs and Maintenance	274,950	275,000	-	29,850
Total Disbursements	277,423	277,473	9,332	39,182
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(50,358)	(50,073)	(6,859)	(29,850)
Cash and Investments - Beginning of Year	660,441	660,441	667,300	667,300
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 610,083</u>	<u>\$ 610,368</u>	<u>\$ 660,441</u>	<u>\$ 637,450</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Jay White Estate Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 523	\$ 1,000	\$ 1,023	\$ 3,870
Total Receipts	523	1,000	1,023	3,870
<b>DISBURSEMENTS</b>				
Reimbursement to Political Subdivisions	1,023	1,023	3,870	3,870
Total Disbursements	1,023	1,023	3,870	3,870
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(500)	(23)	(2,847)	-
Cash and Investments - Beginning of Year	214,113	214,113	216,960	216,960
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 213,613</u>	<u>\$ 214,090</u>	<u>\$ 214,113</u>	<u>\$ 216,960</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Developmentally Disabled Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 496,810	\$ -	\$ 441,391	\$ 459,280
Interest Income	-	3,500	1,085	3,500
Other Revenue	406	-	-	600
Total Receipts	497,216	3,500	442,476	463,380
<b>DISBURSEMENTS</b>				
Professional Services	-	120	69	120
Program Expenses	-	-	444,294	549,920
Transfers Out	497,216	712,000	816,207	712,000
Total Disbursements	497,216	712,120	1,260,570	1,262,040
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	(708,620)	(818,094)	(798,660)
Cash and Investments - Beginning of Year	-	-	818,094	818,094
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ (708,620)</u>	<u>\$ -</u>	<u>\$ 19,434</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	SB 40 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ 134	\$ -	\$ -	\$ -
Transfers In	497,217	-	816,207	-
Total Receipts	497,351	-	816,207	-
<b>DISBURSEMENTS</b>				
Program Expenses	314,729	-	70,124	-
Total Disbursements	314,729	-	70,124	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	182,622	-	746,083	-
Cash and Investments - Beginning of Year	746,083	746,083	-	-
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 928,705</u>	<u>\$ 746,083</u>	<u>\$ 746,083</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	COVID-19 Relief Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	\$ -	\$ 300	\$ 504	\$ 300
Other Revenue	-	-	4,100	-
Total Receipts	-	300	4,604	300
<b>DISBURSEMENTS</b>				
Professional Services	-	652,138	-	652,138
Program Expenses	-	32,415	261,390	32,415
Transfers Out	-	-	400,467	-
Total Disbursements	-	684,553	661,857	684,553
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	(684,253)	(657,253)	(684,253)
Cash and Investments - Beginning of Year	-	-	657,253	657,253
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ (684,253)</u>	<u>\$ -</u>	<u>\$ (27,000)</u>

See accompanying Notes to Financial Statements.



**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	ARPA Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ 4,479,749	\$ 4,300,000	\$ 4,331,769	\$ -
Total Receipts	4,479,749	4,300,000	4,331,769	-
<b>DISBURSEMENTS</b>				
Professional Services	-	1,750,000	-	18,550
Program Expenses	1,741,663	9,700	-	-
Transfers Out	1,063,138	-	18,418	-
Total Disbursements	2,804,801	1,759,700	18,418	18,550
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	1,674,948	2,540,300	4,313,351	(18,550)
Cash and Investments - Beginning of Year	4,313,351	4,313,351	-	-
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 5,988,299</u>	<u>\$ 6,853,651</u>	<u>\$ 4,313,351</u>	<u>\$ (18,550)</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Community Development Block Grant Fund					
		2022		2021	
		Actual	Budget	Actual	Budget
RECEIPTS					
Total Receipts		\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS					
Other Expenses		-	-	19,956	-
Total Disbursements		-	-	19,956	-
RECEIPTS OVER (UNDER) DISBURSEMENTS		-	-	(19,956)	-
Cash and Investments - Beginning of Year		-	-	19,956	19,956
CASH AND INVESTMENTS - END OF YEAR		\$ -	\$ -	\$ -	\$ 19,956

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM  
CASH TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS  
DECEMBER 31, 2022**

	Sheriff Civil Asset Forfeiture Fund	Treasurer School Principal Fund	Collector Fund	County Clerk Fees Fund	County Clerk Passport Fund	Treasurer Surplus Tax Fund	Sheriff Civil Fees Fund	Recorder Fund	Sheriff Inmate Security Fund	Prosecuting Attorney Fund	Public Administrator Fund	Total Fiduciary Funds
<b>ASSETS</b>												
Cash and Certificates of Deposit	\$ 43,110	\$ 231,735	\$ 17,679,669	\$ 319	\$ 1,600	\$ 101,929	\$ 5,195	\$ 22,037	\$ 61,671	\$ 2,844	\$ 3,739,208	\$ 21,889,317
Total Assets	<u>\$ 43,110</u>	<u>\$ 231,735</u>	<u>\$ 17,679,669</u>	<u>\$ 319</u>	<u>\$ 1,600</u>	<u>\$ 101,929</u>	<u>\$ 5,195</u>	<u>\$ 22,037</u>	<u>\$ 61,671</u>	<u>\$ 2,844</u>	<u>\$ 3,739,208</u>	<u>\$ 21,889,317</u>
<b>LIABILITIES AND NET POSITION</b>												
Due to Others	\$ 43,110	\$ 231,735	\$ 17,679,669	\$ 319	\$ 1,600	\$ 101,929	\$ 5,195	\$ 22,037	\$ 61,671	\$ 2,844	\$ 3,739,208	\$ 21,889,317
Total Liabilities	<u>\$ 43,110</u>	<u>\$ 231,735</u>	<u>\$ 17,679,669</u>	<u>\$ 319</u>	<u>\$ 1,600</u>	<u>\$ 101,929</u>	<u>\$ 5,195</u>	<u>\$ 22,037</u>	<u>\$ 61,671</u>	<u>\$ 2,844</u>	<u>\$ 3,739,208</u>	<u>\$ 21,889,317</u>
<b>NET POSITION</b>	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities and Net Position	<u>\$ 43,110</u>	<u>\$ 231,735</u>	<u>\$ 17,679,669</u>	<u>\$ 319</u>	<u>\$ 1,600</u>	<u>\$ 101,929</u>	<u>\$ 5,195</u>	<u>\$ 22,037</u>	<u>\$ 61,671</u>	<u>\$ 2,844</u>	<u>\$ 3,739,208</u>	<u>\$ 21,889,317</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM  
CASH TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS  
DECEMBER 31, 2021**

	Sheriff Civil Asset Forfeiture Fund	Treasurer School Principal Fund	Collector Fund	County Clerk Fees Fund	County Clerk Passport Fund	Treasurer Surplus Tax Fund	Sheriff Civil Fees Fund	Recorder Fund	Sheriff Inmate Security Fund	Prosecuting Attorney Fund	Public Administrator Fund	Total Fiduciary Funds
<b>ASSETS</b>												
Cash and Certificates of Deposit	\$ 89,729	\$ 233,678	\$ 19,296,093	\$ 406	\$ 1,880	\$ 56,865	\$ 5,282	\$ 27,993	\$ 62,858	\$ 6,583	\$ 2,423,135	\$ 22,204,502
Total Assets	<u>\$ 89,729</u>	<u>\$ 233,678</u>	<u>\$ 19,296,093</u>	<u>\$ 406</u>	<u>\$ 1,880</u>	<u>\$ 56,865</u>	<u>\$ 5,282</u>	<u>\$ 27,993</u>	<u>\$ 62,858</u>	<u>\$ 6,583</u>	<u>\$ 2,423,135</u>	<u>\$ 22,204,502</u>
<b>LIABILITIES AND NET POSITION</b>												
Due to Others	\$ 89,729	\$ 233,678	\$ 19,296,093	\$ 406	\$ 1,880	\$ 56,865	\$ 5,282	\$ 27,993	\$ 62,858	\$ 6,583	\$ 2,423,135	\$ 22,204,502
Total Liabilities	<u>\$ 89,729</u>	<u>\$ 233,678</u>	<u>\$ 19,296,093</u>	<u>\$ 406</u>	<u>\$ 1,880</u>	<u>\$ 56,865</u>	<u>\$ 5,282</u>	<u>\$ 27,993</u>	<u>\$ 62,858</u>	<u>\$ 6,583</u>	<u>\$ 2,423,135</u>	<u>\$ 22,204,502</u>
<b>NET POSITION</b>	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities and Net Position	<u>\$ 89,729</u>	<u>\$ 233,678</u>	<u>\$ 19,296,093</u>	<u>\$ 406</u>	<u>\$ 1,880</u>	<u>\$ 56,865</u>	<u>\$ 5,282</u>	<u>\$ 27,993</u>	<u>\$ 62,858</u>	<u>\$ 6,583</u>	<u>\$ 2,423,135</u>	<u>\$ 22,204,502</u>

See accompanying Notes to Financial Statements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Phelps County, Missouri (County), is governed by a three-member board of commissioners. In addition to the three board members, there are 11 elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff, Surveyor and Treasurer.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

**A. Reporting Entity**

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include property tax assessments and collections, state/county courts administration, recording of instruments, public safety, emergency planning, road and bridge construction and maintenance, health and welfare services, and election services.

The financial statements referred to above include only the primary government of Phelps, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

**B. Basis of Presentation**

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a statement of receipts, disbursements and changes in cash and investment balances – all governmental funds, a comparative statement of receipts, disbursements and changes in cash and investment balances – budget and actual – all governmental funds, and a statement of assets and liabilities arising from cash transactions – fiduciary funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. Following are fund types used by the County.

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

Fiduciary Fund Types

Custodial funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units. Fiduciary funds are accounted for and reported similar to the governmental funds. These funds account for activities of collections for other taxing units by the Collector of Revenue and other fiduciary operations.

**C. Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, bonds, and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Budget and Budgetary Accounting**

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 of the Missouri Revised Statutes (RSMo), the County adopts a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
7. Budgets are prepared and adopted on the regulatory basis of accounting. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

See State Compliance Report for findings related to budgetary requirements.

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Property Taxes**

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2022 and 2021, for purposes of taxation was:

	2022	2021
Real Estate	\$ 527,782,150	\$ 524,368,460
Personal Property	167,198,231	132,341,376
Railroad and Utilities	33,632,724	30,023,423
Total	<u>\$ 728,613,105</u>	<u>\$ 686,733,259</u>

The approved tax levies per \$100 of assessed valuation of tangible taxable property, for the years ending December 31, 2022 and 2021 are as follows:

	2022	2021
General Revenue	\$ 0.0926	\$ 0.0978
Road and Bridge	0.0968	0.0994
Senate Bill 40 Board	0.0686	0.0685
Total	<u>\$ 0.2580</u>	<u>\$ 0.2657</u>

**F. Cash Deposits and Investments**

Deposits and investments are stated at cost. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less, if applicable. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in the notes to the financial statements.



**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. Interfund Transactions**

Legally required transfers are reported as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

**NOTE 2 DEPOSITS AND INVESTMENTS**

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. County investments are nonnegotiable certificates of deposit. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

**Deposits**

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. The total bank balance as of December 31, 2022 and 2021 was insured through the Federal Deposit Insurance Corporation and pledged collateral.

**Summary of Carrying Values**

The carrying values of cash and investments in governmental and custodial funds are included in the financial statements at December 31 as follows:

	<u>2022</u>	<u>2021</u>
<b>Cash and Investments for Governmental Funds:</b>		
Cash	\$ 11,895,371	\$ 15,376,950
Investments	9,705,000	4,705,000
Total Governmental Cash and Investments	<u>\$ 21,600,371</u>	<u>\$ 20,081,950</u>
 <b>Cash and Investments for Fiduciary Funds:</b>		
Cash	<u>\$ 21,889,317</u>	<u>\$ 22,204,502</u>
Investments	-	-
Total Fiduciary Cash and Investments	<u>\$ 21,889,317</u>	<u>\$ 22,204,502</u>

**Investment Interest Rate Risk**

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 3 LONG-TERM LIABILITIES**

Drawdown Loan

In August 2022 the County entered into an agreement for the purchase of land and construction of a new County law enforcement Center. The loan agreement is delivered as a "drawdown loan." Therefore, as construction costs are incurred the County will draw down loan proceeds to finance land acquisition, construction, and other project costs. The aggregate purchase price is not to exceed \$9,000,000, with \$6,600,000 allocated to the tax-exempt financing and \$2,400,000 allocated to taxable financing. Each draw on the lease will be split ratably between the tax-exempt and the taxable Portions (73.33% to the tax-exempt and 26.67% to the taxable portion). The interest rate on the tax exempt and taxable borrowings is 4.00% and 5.00%, respectively. Total annual debt service payments on the tax exempt and taxable portions are \$887,653 and \$337,656, respectively. Debt service payments on the lease purchase agreement is scheduled to commence in February 2024 and the loan matures in August 2032.

At December 31, 2022, the County had drawn down a total of \$69,070. A schedule of future lease payments for the Drawdown Loan is omitted because the total proceeds drawn down to finance land and construction has not been determined.

Finance Purchases

In August and December 2018, the County entered into four non-cancelable lease agreements for four motor graders, under which the County could purchase the motor graders at the end of the lease agreements. Each agreement calls for seven annual payments of \$25,676 ending in 2024.

The following represents long-term liability balances and activity of the County for the years ending December 31, 2022 and 2021:

	Balance 2021	Additions	Retirement	Balance 2022
Construction Loan	\$ -	\$ 69,070	\$ -	\$ 69,070
Lease Grader	308,112	-	(102,704)	205,408
Total	<u>\$ 308,112</u>	<u>\$ 69,070</u>	<u>\$ (102,704)</u>	<u>\$ 274,478</u>

	Balance 2020	Additions	Retirement	Balance 2021
Construction Loan	\$ -	\$ -	\$ -	\$ -
Lease Grader	410,816	-	(102,704)	308,112
Total	<u>\$ 410,816</u>	<u>\$ -</u>	<u>\$ (102,704)</u>	<u>\$ 308,112</u>

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 3 LONG-TERM LIABILITIES (CONTINUED)**

The following schedule represents future minimum payments under finance purchases:

<u>Year Ending December 31.</u>	<u>Principal Maturities</u>
2023	\$ 102,704
2024	102,704
Total	<u>\$ 205,408</u>

**NOTE 4 INTERFUND TRANSFERS**

Transfers between funds for the years ended December 31 are as follows:

	2022		2021	
	Transfer In	Transfer Out	Transfer In	Transfer Out
Special Road and Bridge Fund	\$ 1,555,944	\$ -	\$ 301,927	\$ -
General Revenue Fund	78,311	(1,571,183)	228,440	(715,645)
Unemployment Fund	-	(8,568)	-	(9,525)
Use Tax Fund	-	-	-	(303,175)
Health Department Fund	137,195	-	338,241	-
Special Election Fund	-	(2,488)	-	-
Sheriff's Drug Enforcement Fund	-	-	-	(3,162)
Law Enforcement Sales Tax Fund	733,962	(1,000,000)	624,999	(64,132)
Inmate Prisoner Detention Security Fund	-	(4,200)	-	(4,200)
Law Enforcement Building Maintenance Fund	1,000,000	-	25,000	-
Law Enforcement Restitution Fund	-	(78,386)	-	(56,283)
Administrative Handling Fund	-	(2,400)	-	(3,600)
Assessment Fund	-	-	75,000	-
Collector's Tax Maintenance Fund	-	-	-	(15,000)
Public Facilities Authority Fund	224,950	-	-	-
Developmentally Disabled Fund	-	(497,216)	-	(816,207)
COVID-19 Relief Fund	-	-	-	(400,467)
SB 40 Fund	497,217	-	816,207	-
ARPA Fund	-	(1,063,138)	-	(18,418)
Total	<u>\$ 4,227,579</u>	<u>\$ (4,227,579)</u>	<u>\$ 2,409,814</u>	<u>\$ (2,409,814)</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 5    LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)**

**Plan Description**

The County's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with Sections 70.600-70.755 RSMo. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS' board of trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at [www.molagers.org](http://www.molagers.org).

**Benefits Provided**

LAGERS provides retirement, death, and disability benefits to employees of participating political subdivisions. All benefits vest after five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of five years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

Benefit terms provide for annual post-retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

**Contributions**

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 6.4% (General) and 8.5% (Police) of annual covered payroll.

For the years ended December 31, 2022 and 2021, the County paid \$495,148 and \$446,515 to LAGERS, respectively.

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)**

**Plan Description**

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 RSMo. The board of directors consists of 11 members, 9 of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multi-employer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

CERF issues audited financial statements. Copies of these statements may be obtained from the board of directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (CONTINUED)**

**Contributions**

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining eight years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. The County remitted to CERF \$353,890 and \$365,002, respectively, for the years ended December 31, 2022 and 2021.

In addition, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of real estate and personal property tax declarations.
- Twenty dollars on each merchant and manufacturer's license issued.
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded.
- Five-ninths of the fee on delinquent property taxes.
- Interest earned on investment of the above collections prior to remittance to CERF.

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 7 PROSECUTING ATTORNEY RETIREMENT FUND**

In accordance with Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the state of Missouri is responsible for administration of this plan. The County has contributed \$11,628 and \$11,638, respectively, for the years ended December 31, 2022 and 2021.

**NOTE 8 CLAIMS, COMMITMENTS, AND CONTINGENCIES**

**Litigation**

The County is subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on financial condition of the County.

**Compensated Absences**

The County provides employees four hours of sick leave per biweekly pay period with no limit on the amount that can be accrued. Upon termination, employees will not be compensated for any unused sick time. Vacation time will accrue at a rate between 10 and 20 days per year depending on length of employment. Beginning in 2010, the vacation carryover into the following years was limited to one year's accrual based on an employee's length of service. However, employees with balances in excess of one year's accrual at the time of adoption in 2010 were allowed to retain those balances. Upon termination, employees will be paid for any unused vacation.

**Federal and State Assisted Programs**

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

**NOTE 9 RISK MANAGEMENT**

The County is exposed to various risks of losses related to torts; theft of damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 9 RISK MANAGEMENT (CONTINUED)**

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this fund, a nonprofit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.



## **FEDERAL COMPLIANCE SECTION**

**PHELPS COUNTY  
ROLLA, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	2022 Provided to Subrecipients	2022 Federal Expenditures	2021 Provided to Subrecipients	2021 Federal Expenditures	Total Federal Expenditures
<b>U.S. Department of Agriculture:</b>							
Passed through the Missouri Department of Health and Senior Services:							
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	ERS04521059 ERS04522049	\$ -	\$ 202,463	\$ -	\$ 155,005	\$ 357,468
Passed through the Missouri Office of Administration:							
U.S. Forest Service Campground Patrol	10.704	18-LE-11090500-025	-	5,619	-	12,680	18,299
Passed through the Missouri Highway and Transportation Commission:							
Schools and Roads - Grants to States	10.665	PL-106-393		47,812		33,552	81,364
Total U.S. Department of Agriculture			-	255,894	-	201,237	457,131
<b>U.S. Department of Housing and Urban Development:</b>							
Passed through the Missouri Department of Economic Development:							
Community Development Block Grants/State's Program	14.228	FR-2018-05		-		19,956	19,956
Total U.S. Department of Housing and Urban Development			-	-	-	19,956	19,956
<b>U.S. Department of Interior:</b>							
Direct:							
Federal Forest Payment in Lieu of Taxes	15.226			144,903		142,830	287,733
Total U.S. Department of Interior			-	144,903	-	142,830	287,733
<b>U.S. Department of Justice:</b>							
Passed through the Missouri Department of Public Safety:							
Crime Victim Assistance	16.575			142,444		131,335	273,779
Organized Crime Drug Enforcement Task Force	16.U01	SI-WC-010-13		22,133		20,102	42,235
State Criminal Alien Assistance Program (SCAAP)	16.606	b.a		2,017		9	2,026
Total U.S. Department of Justice			-	166,594	-	151,446	318,040
<b>U.S. Department of Transportation:</b>							
Passed through the Missouri Highway and Transportation Commission:							
Highway Planning and Construction Cluster							
Highway Planning and Construction	20.205	BRO-B081(13) 21-154-AL-058 21-PT-02-053		-		582,833	582,833
National Priority Safety Program (Highway Safety Cluster)	20.616	21-M2HVE-05-034		-		12,484	12,484
Total Highway Planning and Construction Cluster			-	-	-	595,317	595,317
Total U.S. Department of Transportation			-	-	-	595,317	595,317
<b>U.S. Department of the Treasury:</b>							
Passed Through the Missouri State Treasurer:							
COVID19: Coronavirus Relief Fund	21.019	253-02052		-		661,857	661,857
Direct:							
COVID19: Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A		2,804,801		18,418	2,823,219
Total U.S. Department of Treasury			-	2,804,801	-	680,275	3,485,076
<b>U.S. Department of Health and Human Services:</b>							
Passed Through the Missouri Department of Health and Senior Services:							
Injury Prevention and Control Research	93.136	DH200048355		-		6,302	6,302
Immunization Cooperative Agreement	93.268	DH210049864		130,258		59,118	189,376
Epidemiology and Laboratory Capacity for Inf. Dis.	93.323	DH210049196		-		126,500	126,500
Cooperative Agreement for Emergency Response	93.354	DH220050219		70,642		-	70,642
Child Care and Development Block Grant	93.575	DH200048161		9,098		3,078	12,176
Maternal and Child Health Services Block Grant to the States	93.994	DH210048905 Pass-Through		129,704		121,316	251,020

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**PHELPS COUNTY  
ROLLA, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Entity Identifying Number	2022 Provided to Subrecipients	2022 Federal Expenditures	2021 Provided to Subrecipients	2021 Federal Expenditures	Total Federal Expenditures
Passed Through the Missouri Department of Social Services:							
Child Support Enforcement	93.563	CE924884-02		68,867		58,814	127,681
Total U.S. Department of Treasury			-	408,569	-	375,128	783,697
<b>Corporation for National and Community Service:</b>							
Direct:							
Senior Companions Program (Foster Grandparents/Senior Companions Cluster)	94.016	16SCWM)001		419,516		411,440	830,956
Total Corporation for National and Community Service			-	419,516	-	411,440	830,956
<b>U.S. Department of Homeland Security:</b>							
Passed through the Missouri Department of Public Safety:							
Emergency Management Performance Grants	97.042			7,800		7,800	15,600
Total U.S. Department of Homeland Security			-	7,800	-	7,800	15,600
Total Expenditures of Federal Awards			\$ -	\$ 4,208,077	\$ -	\$ 2,585,429	\$ 6,793,506

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**PHELPS COUNTY  
ROLLA, MISSOURI  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Phelps County MO (the County) under programs of the federal government for the years ended December 31, 2022 and 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, with the exception of ALN 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principals, certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 INDIRECT COST RATE**

The County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

County Commission  
Phelps County  
Rolla, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Phelps County, as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise Phelps County's basic financial statements, and have issued our report thereon dated March 18, 2024. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the state of Missouri.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Phelps County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Phelps County's internal control. Accordingly, we do not express an opinion on the effectiveness of Phelps County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal controls, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Phelps County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances on noncompliance or other matters that are required to be reported under Government Auditing Standards.

### ***Phelps County's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on Phelps County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Phelps County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### ***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

St. Louis, Missouri  
March 18, 2024



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

County Commission  
Phelps County  
Rolla, Missouri

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Phelps County's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Phelps County's major federal programs for the years ended December 31, 2022 and 2021. Phelps County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Phelps County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2022 and 2021.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Phelps County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Phelps County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Phelps County's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Phelps County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Phelps County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Phelps County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Phelps County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Phelps County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2022-002. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on Phelps County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Phelps County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



## Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-002 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Phelps County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Phelps County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
March 18, 2024

**PHELPS COUNTY  
ROLLA, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

---

***Section I – Summary of Auditors' Results***

---

**Financial Statements**

1. Type of auditors' report issued: GAAP - Adverse; Regulatory Basis - Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified?   x   yes      \_\_\_\_\_ none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified?   x   yes      \_\_\_\_\_ no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
2. Type of auditors' report issued on compliance for major federal programs: GAAP - Adverse; Regulatory Basis - Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   x   yes      \_\_\_\_\_ no

***Identification of Major Federal Programs***

**Assistance Listing Number**  
21.027

**Name of Federal Program or Cluster**  
COVID-19 Coronavirus State and Local Fiscal Recovery Funds

94.016

Senior Companions Program (Foster Grandparents/Senior Companions Cluster)

Dollar threshold used to distinguish between Type A and Type B programs:

\$   750,000  

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes        X   no

**PHELPS COUNTY  
ROLLA, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

---

***Section II – Financial Statement Findings***

---

**2022-001      SEFA Accuracy**

**Type of Finding:** Significant Deficiency in Internal Control over Compliance

**Criteria:** Title 2 U.S. *Code of Federal Regulations* Part 200, requires auditees to prepare an accurate SEFA containing awards expended, program title and assistance listing number, award number, name of the Federal agency, and name of the pass-through entity.

**Condition:** When performing a reconciliation of the draft Schedule of Expenditures of Federal Awards (SEFA) provided by the County to the actual expenditures, it was noted that the draft schedule of federal expenditures was incorrect and did not reflect actual expenditures but instead was based upon budgeted expenditures.

**Effect:** Federal Expenditures on the SEFA were incorrect.

**Cause:** The County does not have a process to reconcile the SEFA to actual expenditures incurred.

**Repeat Finding:** This is a repeat finding per finding 2020-001.

**Recommendation:** Annually, County management should perform a reconciliation of the SEFA to final expenditures.

**Views of Responsible Officials:** There is no disagreement with the audit finding.

**PHELPS COUNTY  
ROLLA, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

---

***Section III – Federal Award Findings***

---

<b>2022-002</b>	<b>Suspension and Debarment</b>
<b>Federal Agency</b>	U.S. Department of Treasury
<b>Federal Program Name</b>	COVID-19 Coronavirus State and Local Fiscal Recovery Effort
<b>Assistance Listing Number</b>	21.027
<b>Federal Award Identification Number and Year:</b>	N/A
<b>Award Period</b>	2022
<b>Pass-through Entity</b>	n/a
<b>Questioned Costs</b>	None
<b>Type of Finding</b>	Material Weakness in Internal Control over Compliance, Other Matters
<b>Criteria or Specific Requirement</b>	2 CFR 200.303, requires that non-federal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal award. Effective internal controls should include procedures in place to ensure the required certifications for covered contracts and subawards are received, documented, and contracts are not made with a debarred or suspended party.
<b>Condition</b>	During our testing of five covered transactions, we noted all vendors tested did not have proper supporting documentation for suspension and debarment procedures for vendors.
<b>Context</b>	Procurement was direct and material to the Coronavirus State and Local Fiscal Recovery Effort. As a result, a total of five contractors were subject to the suspension and debarment requirements. The County did not perform the suspension and debarment procedures for any of the contracts subject to the suspension and debarment requirements.
<b>Cause</b>	The County has not designed and implemented internal controls to ensure compliance with suspension and debarment requirements outlined.
<b>Effect</b>	Federal funding could be spent on organizations that are suspended or disbarred.

**PHELPS COUNTY  
ROLLA, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

<b>Recommendation</b>	We recommend the County implement internal control to ensure that suspension and debarment assessment are performed during the procurement and contracting phase. In addition, sufficient documentation should be retained to evidence suspension and debarment is performed.
<b>Repeat Finding</b>	No
<b>Views of Responsible Officials</b>	There is no disagreement with the audit finding.



**PHELPS COUNTY  
ROLLA, MISSOURI**

**STATE COMPLIANCE**

**YEARS ENDED DECEMBER 31, 2022 AND 2021**

**PHELPS COUNTY  
ROLLA, MISSOURI  
STATE COMPLIANCE  
YEARS ENDED DECEMBER 31, 2022**

<b>Fund Name</b>	<b>Deficit Budget</b>	<b>No Budget</b>	<b>Actual over budget</b>
Sheriff's Drug Enforcement			Actual over budget
Law Enforcement Building Maintenance			Actual over budget
Law Enforcement Restitution	Deficient Budget		
Senior Companions			Actual over budget
Developmentally Disabled	Deficient Budget		
SB 40 Fund		No Budget	
COVID-19 Relief	Deficient Budget		
ARPA Fund			Actual over budget



**PHELPS COUNTY  
ROLLA, MISSOURI  
STATE COMPLIANCE  
YEARS ENDED DECEMBER 31, 2021**

<b>Fund Name</b>	<b>Deficit Budget</b>	<b>No Budget</b>	<b>Actual over budget</b>
Special Road and Bridge			Actual over budget
Special Election			Actual over budget
Shelter			Actual over budget
Senior Companions	Deficient Budget		
SB 40 Fund		No Budget	
COVID-19 Relief	Deficient Budget		
ARPA Fund	Deficient Budget		
Community Development Block Grant		No Budget	

JOEY AUXIER  
PRESIDING COMMISSIONER  
573-458-6121

SHERRY STITES  
COMMISSIONER DISTRICT I  
573-458-6120

GARY W. HICKS  
COMMISSIONER DISTRICT II  
573-458-6122

## **Phelps County Commission**

PHELPS COUNTY COURTHOUSE  
200 NORTH MAIN STREET, SUITE 105  
ROLLA, MISSOURI 65401

Phone: 573-458-6000  
Fax: 573-458-6119

LAURA JOHNSON  
COUNTY CLERK  
573-458-6101

### **PHELPS COUNTY, MISSOURI CORRECTIVE ACTION PLAN YEAR ENDED DECEMBER 31, 2022**

Phelps County, Missouri respectfully submits the following corrective action plan for the year ended December 31, 2022.

Audit period: January 1, 2022 – December 31, 2022

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

#### **FINDINGS—FINANCIAL STATEMENT AUDIT**

##### **2022-001 SEFA Accuracy**

Recommendation: Annually, County management should perform a reconciliation of the SEFA to final expenditures.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Management will reconcile the SEFA with the general ledger at year end.

Name(s) of the contact person(s) responsible for corrective action: Laura Johnson and Cathy Tipton

Planned completion date for corrective action plan: December 31, 2024

#### **FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

##### **2022-002 Suspension and Debarment**

U.S. Department of Treasury

Recommendation: We recommend the County implement internal controls to ensure that suspension and debarment assessment are performed during the procurement and contracting phase. In addition, sufficient documentation should be retained to evidence suspension and debarment is performed.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

JOEY AUXIER  
PRESIDING COMMISSIONER  
573-458-6121

SHERRY STITES  
COMMISSIONER DISTRICT I  
573-458-6120

GARY W. HICKS  
COMMISSIONER DISTRICT II  
573-458-6122

## **Phelps County Commission**

PHELPS COUNTY COURTHOUSE  
200 NORTH MAIN STREET, SUITE 105  
ROLLA, MISSOURI 65401

Phone: 573-458-6000  
Fax: 573-458-6119

LAURA JOHNSON  
COUNTY CLERK  
573-458-6101

### **PHELPS COUNTY, MISSOURI CORRECTIVE ACTION PLAN YEAR ENDED DECEMBER 31, 2022**

Action taken in response to finding: The County will review the procurement and contracting process and implement suspension and debarment assessment procedures where necessary.

Name(s) of the contact person(s) responsible for corrective action: Laura Johnson and Cathy Tipton

Planned completion date for corrective action plan: December 31, 2024



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
January 2024

Report No. 2024-030

April 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Political Subdivision Filings

## January 2024

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended July 31, 2023 Reports Due January 31, 2024 .....	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due February 28, 2023 Filed in January 2024 .....	5
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2023 Filed in January 2024 .....	6
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due October 31, 2023 Filed in January 2024 .....	7
E	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due November 30, 2023 Filed in January 2024 .....	8
F	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in January 2024 .....	9



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions, other than cities, towns, and villages, required to file a financial report under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office shall notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 31 political subdivisions required to file a financial report by January 31, 2024, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in January 2024, after their filing deadline. The filing status for these 35 entities is presented in summary on page 3 and by individual entity in Appendixes B to F.

A handwritten signature in black ink, reading "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Political Subdivision Filings

## January 2024

### Executive Summary

---

#### **Executive Summary**

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

This report includes the filing status for the 31 political subdivisions, other than cities, towns, and villages, with a fiscal year end of July 31, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 31 political subdivisions, 25 filed an annual financial report timely.

This report also includes the filing status for 35 political subdivisions, other than cities, towns, and villages, that filed their financial report in January 2024, after their filing deadline.

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due January 31, 2024

Fiscal Year Ended July 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Ionia SRD Benton County	Yes	December 13, 2023
Carroll	Mi De Levee District	Yes	June 27, 2023
	Sugartree Bottom Levee District	Yes	August 2, 2023
Lafayette	Alma FPD	Yes	December 8, 2023
	Alma SRD Lafayette County	Yes	December 19, 2023
	Concordia SRD Lafayette County	Yes	December 19, 2023
	Corder SRD Lafayette County	No	
	Dover SRD Lafayette County	Yes	December 19, 2023
	Higginsville SRD Lafayette County	No	
	Lexington SRD Lafayette County	Yes	January 25, 2024
	Mayview SRD Lafayette County	Yes	December 19, 2023
	Odessa SRD Lafayette County	Yes	December 19, 2023
	Waverly SRD Lafayette County	Yes	December 19, 2023
	Wellington Napoleon SRD Lafayette County	Yes	December 19, 2023
Lewis	La Grange SRD Lewis County	No	
Macon	Hudson SRD Macon County	Yes	October 16, 2023
	La Plata SRD Macon County	Yes	August 25, 2023
Monroe	Monroe City SRD Monroe County	Yes	January 24, 2024
Newton	Stella SRD Newton County	Yes	December 12, 2023
Osage	Chamois SRD Osage County	Yes	October 25, 2023
	Linn City SRD Osage County	No	
	Westphalia SRD Osage County	Yes	September 10, 2023
Platte	PWSD 9 Platte County	No	
Randolph	Moberly SRD Randolph County	Yes	January 10, 2024
Ray	Camden SRD Ray County	Yes	August 14, 2023
	Henrietta SRD Ray County	Yes	August 24, 2023
	Orrick SRD Ray County	Yes	November 17, 2023
	Richmond SRD Ray County	Yes	January 4, 2024
Scott	Illmo SRD Scott County	Yes	September 25, 2023
	Sikeston SRD Scott County	No	
St. Francois	St. Francois County SRD 2	Yes	January 16, 2024
Total Filed		25	
Total Not Filed		6	

Acronyms:

FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District



Appendix B  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due February 28, 2023  
 Filed in January 2024

Fiscal Year Ended August 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lawrence	Lawrence County Nursing Home District	Yes	January 22, 2024
Washington	Washington County Memorial Hospital	Yes	January 31, 2024
Total Filed		2	

Appendix C  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due June 30, 2023  
 Filed in January 2024

Fiscal Year Ended December 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lawrence	Miller Rural Fire Protection District	Yes	January 2, 2024
Total Filed		1	

Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due October 31, 2023  
 Filed in January 2024

Fiscal Year Ended April 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Waldo Community Improvement District	Yes	January 2, 2024
Total Filed		1	

Appendix E  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due November 30, 2023  
 Filed in January 2024

Fiscal Year Ended May 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jefferson	PWSD 7 Jefferson County	Yes	January 23, 2024
Total Filed		1	

Acronyms:

PWSD      Public Water Supply District

## Appendix F

### Status of Political Subdivisions Required to File Annual Financial Reports Reports Due December 31, 2023 Filed in January 2024

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Lincoln Community NHD	Yes	January 29, 2024
Buchanan	2317 Belt CID	Yes	January 3, 2024
	East Hills CID	Yes	January 4, 2024
	Rolling Hills Consolidated PLD	Yes	January 27, 2024
Butler	East Butler County Sewer District	Yes	January 29, 2024
Caldwell	Hamilton Public Library District	Yes	January 30, 2024
Cape Girardeau	Cape Girardeau Library District	Yes	January 8, 2024
Chariton	Chariton County Ambulance District	Yes	January 3, 2024
Clay	North Kansas City Levee District	Yes	January 29, 2024
Dunklin	Consolidated DD 2 Dunklin County	Yes	January 18, 2024
Franklin	Scenic Regional Library District	Yes	January 19, 2024
Iron	Iron County Medical Center	Yes	January 15, 2024
Jackson	Mid Continent Library District	Yes	January 29, 2024
Jefferson	PWSD 10 Jefferson County	Yes	January 25, 2024
Johnson	South Fork of Blackwater WSD	Yes	January 30, 2024
Morgan	Golden Age NHD 1	Yes	January 30, 2024
Pemiscot	Steele Public Library District	Yes	January 30, 2024
Pettis	1705 Broadway CID	Yes	January 3, 2024
Randolph	Downtown Moberly CID	Yes	January 2, 2024
Ray	Ray County Ambulance District	Yes	January 17, 2024
Scotland	Scotland County Memorial Hospital	Yes	January 29, 2024
Shelby	Clarence Public Library District	Yes	January 30, 2024
St. Louis	10895 West Florissant CID	Yes	January 10, 2024
St. Louis City	EQH Market Street CID	Yes	January 3, 2024
	Euclid South CID	Yes	January 29, 2024
	Expanded Forsyth Associates CID	Yes	January 16, 2024
	Loop East CID	Yes	January 3, 2024
	Riverfront Hotel CID	Yes	January 2, 2024
Ste. Genevieve	Levee District 3 Ste. Genevieve County	Yes	January 12, 2024
Webster	Webster County NHD	Yes	January 4, 2024
Total Filed		30	

#### Acronyms:

CID	Community Improvement District
DD	Drainage District
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
WSD	Watershed Subdistrict



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
January 2024

Report No. 2024-029

April 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

Monthly Report on Municipal Court and Revenue Filings  
January 2024  
Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

Appendixes

---

Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2023 Filed in January 2024 .....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2023 Filed in January 2024 .....	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due November 30, 2023 Filed in January 2024 .....	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in January 2024 .....	8



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by January 31, 2024, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. No cities, towns, or villages had a fiscal year end of July 31, 2023; therefore, no financial reports, addendums, or certifications were due by January 31, 2024.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) shall notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO shall notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Due to different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in January 2024, after their filing deadline. The filing status for these 55 cities, 1 town, and 10 villages is presented in summary on page 4 and by individual entity in Appendixes A to D.

Scott Fitzpatrick  
State Auditor



---

# Monthly Report on Municipal Court and Revenue Filings

January 2024

## Executive Summary

---

### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedure to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. Rule 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires the SAO to notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359, RSMo, and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and a mandatory ballot measure to dissolve the political subdivision.

No cities, towns, or villages had a fiscal year end of July 31, 2023; therefore no financial reports, addendums, or certifications were due by January 31, 2024.



Monthly Report on Municipal Court and Revenue Filings  
January 2024  
Executive Summary

---

This report includes the filing status for 55 cities, 1 town, and 10 villages that filed at least one of the items (financial report, addendum, or certification) in January 2024, after their filing deadline. Of these municipalities, 52 filed an annual financial report, 22 filed an addendum, and 7 filed a certification.

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2023  
Filed in January 2024

Fiscal Year Ended December 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	Village of Rea	Yes	January 19, 2024	N/A	N/A
Bates	City of Rockville	Yes	January 1, 2024	N/A	N/A
Carter	City of Van Buren	Yes	January 2, 2024	No	N/A
Harrison	City of New Hampton	**	February 15, 2023	Yes	N/A
Lincoln	City of Hawk Point	***	November 8, 2023	Yes	N/A
Newton	City of Fairview	Yes	January 30, 2024	***	N/A
Randolph	Village of Cairo	Yes	January 14, 2024	N/A	N/A
St. Louis	City of Bel Ridge	Yes	January 9, 2024	**	***
Total Filed		6		2	0

\*\* Filed by June 30, 2023.

\*\*\* Filed after June 30, 2023, but before January 2024.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due September 30, 2023  
Filed in January 2024

Fiscal Year Ended March 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Audrain	Village of Benton City	**	April 17, 2023	Yes	N/A
Boone	City of Centralia	***	October 3, 2023	Yes	N/A
Carroll	City of Norborne	***	October 2, 2023	Yes	N/A
DeKalb	City of Osborn	**	September 30, 2023	Yes	N/A
Saline	Village of Arrow Rock	**	June 30, 2023	Yes	N/A
Scott	City of Chaffee	**	September 7, 2023	Yes	Yes
Total Filed		0		6	1

\*\* Filed by September 30, 2023.

\*\*\* Filed after September 30, 2023, but before January 2024.

N/A Entities without a municipal judge are not required to file a certification.

Appendix C  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due November 30, 2023  
Filed in January 2024

Fiscal Year Ended May 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Nodaway	City of Ravenwood	Yes	January 22, 2024	No	N/A
Pettis	City of La Monte	No		Yes	Yes
Total Filed		1		1	1

N/A Entities without a municipal judge are not required to file a certification.

Appendix D  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Filed in January 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	City of Novinger	Yes	January 4, 2024	No	N/A
Audrain	City of Laddonia	Yes	January 29, 2024	No	N/A
Barry	City of Purdy	Yes	January 30, 2024	No	N/A
Cape Girardeau	City of Cape Girardeau	Yes	January 25, 2024	**	**
Carroll	City of Bogard	Yes	January 12, 2024	Yes	N/A
Cass	Village of Loch Lloyd	Yes	January 19, 2024	N/A	N/A
Christian	City of Highlandville	Yes	January 29, 2024	Yes	N/A
Cole	City of Taos	Yes	January 3, 2024	No	N/A
Crawford	City of Bourbon	Yes	January 30, 2024	Yes	N/A
Dade	City of Greenfield	**	September 19, 2023	Yes	Yes
DeKalb	City of Clarksdale	Yes	January 18, 2024	**	N/A
	City of Maysville	Yes	January 12, 2024	**	N/A
	Village of Weatherby	Yes	January 1, 2024	N/A	N/A
Franklin	City of Pacific	Yes	January 30, 2024	No	No
	City of Union	Yes	January 29, 2024	Yes	No
Gentry	City of Albany	Yes	January 25, 2024	Yes	N/A
	City of King City	Yes	January 3, 2024	No	N/A
Greene	City of Ash Grove	Yes	January 29, 2024	**	N/A
	City of Fair Grove	**	November 28, 2023	**	Yes
Grundy	Village of Brimson	Yes	January 10, 2024	N/A	N/A
Jasper	City of Alba	Yes	January 2, 2024	N/A	N/A
Jefferson	City of Herculaneum	Yes	January 18, 2024	Yes	Yes
Lawrence	City of Miller	Yes	January 11, 2024	No	N/A
Macon	City of Bevier	Yes	January 30, 2024	No	N/A
Montgomery	City of Middletown	Yes	January 31, 2024	No	N/A
New Madrid	City of Parma	Yes	January 30, 2024	**	N/A
	Village of Catron	Yes	January 6, 2024	Yes	N/A
Nodaway	City of Burlington Junction	Yes	January 17, 2024	No	N/A
Oregon	City of Alton	Yes	January 29, 2024	No	N/A
Pemiscot	City of Caruthersville	Yes	January 17, 2024	**	No
Pike	City of Clarksville	Yes	January 24, 2024	Yes	N/A
Polk	Village of Flemington	Yes	January 30, 2024	No	N/A
Ralls	City of New London	Yes	January 29, 2024	No	N/A
Ray	City of Lawson	Yes	January 29, 2024	No	No
Reynolds	City of Bunker	Yes	January 2, 2024	Yes	N/A
Ripley	City of Doniphan	Yes	January 12, 2024	No	N/A
Scott	City of Benton	**	December 26, 2023	Yes	N/A
Shelby	City of Clarence	Yes	January 30, 2024	Yes	Yes
St. Louis	City of Bellefontaine Neighbors	Yes	January 25, 2024	No	No
	City of Clarkson Valley	Yes	January 13, 2024	**	**
	City of Edmundson	**	December 28, 2023	Yes	**
	City of Hazelwood	Yes	January 30, 2024	No	No
	Town of Grantwood Village	**	December 31, 2023	**	Yes
Stoddard	Village of Norwood Court	Yes	January 5, 2024	No	No
	City of Dexter	Yes	January 31, 2024	**	No

Appendix D  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Filed in January 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Stoddard	City of Dudley	Yes	January 10, 2024	N/A	N/A
	City of Puxico	Yes	January 19, 2024	No	N/A
Texas	City of Summersville	Yes	January 17, 2024	No	N/A
Warren	City of Warrenton	Yes	January 25, 2024	No	No
Wright	City of Hartville	Yes	January 29, 2024	**	N/A
Total Filed		45		13	5

\*\* Filed by December 31, 2023.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



# Scott Fitzpatrick

---

## Missouri State Auditor

### Iron County

Report No. 2024-028

April 2024

[auditor.mo.gov](https://auditor.mo.gov)





# CITIZENS SUMMARY

## Findings in the audit of Iron County

### County Collector's Controls and Procedures

The County Collector incorrectly withheld 2 percent on all real and personal property taxes collected rather than withholding the allowed 1 percent. As a result, the various political subdivisions did not receive approximately \$84,000 that was owed to them. The County Collector did not prepare and file annual settlements for the years ended February 28 (29), 2019, through 2023, in violation of state law. The County Clerk did not use the County Collector's tax book amounts to prepare the delinquent tax, land and personal tax, or railroad and utility tax aggregate abstracts for 2019 through 2023. The County Collector did not prepare formal bank reconciliations for any of the office's 7 bank accounts during the years ended February 28 (29), 2020, through 2023. In addition, the County Collector did not prepare a monthly list of liabilities for the bank accounts.

### County Commission

The County Commission has not adopted a written policy regarding public access to county records, as required, or developed a log to track Sunshine Law requests. The County Commission did not vote in the open meeting to go into a closed meeting for 3 of the 21 closed meetings held from January 1, 2022, through October 31, 2023. In addition, the County Commission did not make specific reference to the section of law allowing the closure of County Commission meetings when voting to go into a closed meeting for an additional 12 out of the 21 closed meetings held. The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. The county spent approximately \$1,800 on gift card and food purchases that may not have been prudent, reasonable, or necessary uses of county funds. In addition, the county does not have written policies on employer-provided food and gifts.

### Sheriff's Compensation

The County Commission authorized mid-term salary increases totaling \$7,954 to the Sheriff, in violation of constitutional provisions.

### Electronic Data Security

The County Assessor, Recorder of Deeds, and Prosecuting Attorney have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Prosecuting Attorney does not perform periodic testing of backup data. In addition, the County Collector and County Assessor indicated they do testing quarterly; however, as of August 2023, the last test they performed was in October 2022.

### Additional Comments

Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Iron County

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory	
Report - State Auditor's	
Findings	
1. County Collector's Controls and Procedures.....	4
2. County Commission.....	7
3. Sheriff's Compensation.....	10
4. Electronic Data Security.....	11

---

Organization and Statistical	12
Information	



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

County Commission  
and  
Officeholders of Iron County

We have audited certain operations of Iron County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2022. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

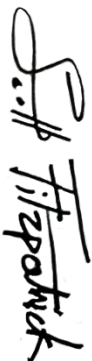
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Iron County.

An audit of the Iron County Sheriff, fulfilling our obligations under Section 29.230, RSMo, is in progress, and any additional findings and recommendations will be included in the subsequent report.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large initial "S" and a long horizontal line extending from the end.

Scott Fitzpatrick  
State Auditor

---

# Iron County

## Management Advisory Report

### State Auditor's Findings

---

#### **1. County Collector's Controls and Procedures**

Controls and procedures in the County Collector's office need improvement. The office collected approximately \$10 million in property taxes and other receipts during the year ended February 28, 2023.

##### **1.1 Commissions**

The County Collector incorrectly withheld 2 percent on all real and personal property taxes collected rather than withholding the allowed 1 percent. As a result, the various political subdivisions did not receive the full amount owed to them. The county deposited the commissions in the General Revenue Fund. From December 2022 through January 2023, the County Collector incorrectly withheld approximately \$84,000 from real and personal property taxes that should have been disbursed to the political subdivisions. The County Collector reviewed the 2021 tax year commissions and changed the rate to 2 percent to follow Section 54.280, RSMo. However, this is the statute for township-organized counties and the County Collector indicated she did not realize the county was not a township-organized county and this rate did not apply. The County Clerk and Commission agreed with the Collector's decision, resulting in the County Collector continuing to use the incorrect rate.

Section 52.260(3), RSMo, allows the collector of non-township counties that have levied taxes in excess of \$3 million in a year to collect a fee of 1 percent on all state, county, bridge, road, school, back and delinquent, and all other local taxes collected.

##### **1.2 Annual settlements**

The County Collector did not prepare and file annual settlements for the years ended February 28 (29), 2019, through 2023, in violation of state law. Because the County Collector did not file annual settlements, the County Commission could not verify the County Collector's accounts. The County Collector indicated she was unaware of the statutory requirement to file annual settlements. The County Commissioners indicated they were aware and had inquired about the annual settlements, but the settlements remained unfiled.

To help ensure the validity of tax book charges, collections, and credits, and for the County Clerk and County Commission to properly verify these accounts, the County Collector must file annual settlements. Section 139.160, RSMo, requires the County Collector to annually settle with the County Commission the accounts of all money received from taxes and other sources. In addition, Section 139.190, RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector and the County Clerk to certify the amounts to the state. Such procedures are intended to establish checks and balances related to the collection of property taxes.



## Iron County Management Advisory Report - State Auditor's Findings

### 1.3 Aggregate abstracts

The County Clerk did not use the County Collector's tax book amounts to prepare the delinquent tax, land and personal tax, or railroad and utility tax aggregate abstracts for 2019 through 2023. The County Clerk indicated she did not have access to the County Collector's tax book information and totals due to lack of response from the County Collector's office and used her records to prepare the abstract reports instead. This resulted in inaccurate report entries.

Section 137.295, RSMo, requires the County Clerk to prepare these reports using the County Collector's information and forward them to the Department of Revenue and State Tax Commission upon completion of current and delinquent tax books.

### 1.4 Bank reconciliations and open items

The County Collector did not prepare formal bank reconciliations for any of the office's 7 bank accounts during the years ended February 28 (29), 2020, through 2023. In addition, the County Collector did not prepare a monthly list of liabilities for the bank accounts. The following table lists the bank account balances at February 28, 2023.

Account	Bank Balance
General account	\$ 466,034
Tax maintenance account	12,528
Credit card account	48,432
Protested account no. 1 <sup>1</sup>	1,545,368
Protested account no. 2 <sup>1</sup>	1,581,585
Protested account no. 3 <sup>1</sup>	1,563,922
Protested account no. 4 <sup>1</sup>	1,549,936
Total	\$ 6,767,805

<sup>1</sup>The County Collector maintains each protested tax payment in a separate bank account.

The County Collector stated she performed bank reconciliations; however, they were not documented or retained. In addition, the County Collector indicated she reviewed account balances and outstanding checks but did not prepare open items listings. The County Collector indicated she did not understand all the elements required to complete proper reconciliations of the office's accounts.

Preparing monthly bank reconciliations and lists of liabilities helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely.

## Recommendations

- 1.1 The County Collector recalculate tax commissions withheld from real and personal property taxes and correct distributions to the various political subdivisions and the General Revenue Fund. The County Collector should also ensure future commission calculations are accurate.



Iron County  
Management Advisory Report - State Auditor's Findings

- 1.2 The County Collector prepare and file annual settlements in accordance with state law. In addition, the County Commission should ensure the annual settlements are filed and carefully and fully examine the annual settlements to ensure tax book charges and credits are accurately reported.
- 1.3 The County Clerk develop procedures to ensure all aggregate abstract totals are reconciled by both offices before submission to the Department of Revenue and State Tax Commission.
- 1.4 The County Collector prepare monthly bank reconciliations and lists of liabilities and reconcile the lists of liabilities to the reconciled bank balances. Any differences should be promptly investigated and resolved.

## Auditee's Response

1.1 *The County Collector indicated the commissions withheld have already been corrected and she distributed the incorrect withholdings in November 2023. She ensured the correct percent was withheld for the 2023 tax year.*

1.2 *The County Collector agreed she did not prepare or file an annual settlement. She will prepare and file the annual settlement for the year ended February 29, 2024, when the year ends. After that settlement is filed, she will work to complete the reports for the prior years.*

*The County Commission will issue a letter informing the County Collector that the Annual Settlement must be filed on an annual basis using Missouri Department of Revenue Form 205.*

1.3 *The County Collector indicated she has provided what has been asked for.*

*The County Clerk will continue to try to work with the County Collector by documenting any communication and continuing to follow up with her to try and ensure that all aggregate abstracts are reconciled and submitted.*

1.4 *The County Collector indicated she will correct the reconciliation process and ensure any remaining balance is accounted for.*





---

## 2. County Commission

County Commission controls and procedures need improvement.

### 2.1 Sunshine Law public access policy

The County Commission has not adopted a written policy regarding public access to county records, as required, or developed a log to track Sunshine Law requests. A public access policy can identify a person to contact, provide an address to mail such requests, establish fees that may be assessed for providing copies of public records, and require the county to document Sunshine Law requests in a log. The County Clerk and County Commission indicated they were not aware of the requirement for a written public access policy or need for a request log.

Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law. Section 610.023, RSMo, lists requirements for making records available to the public. To ensure compliance with this section, the county should document adequate information in a log to determine if requests are completed timely and all requests are adequately filled. The log information should include the date of the request, a brief description of it, the date it is completed, and any associated costs to fulfill.

### 2.2 Closed meetings

The County Commission did not vote in the open meeting to go into a closed meeting for 3 of the 21 closed meetings held from January 1, 2022, through October 31, 2023. In addition, the County Commission did not make specific reference to the section of law allowing the closure of County Commission meetings when voting to go into a closed meeting for an additional 12 out of the 21 closed meetings held. The County Commission and the County Clerk indicated they were not aware of this requirement as closed meetings rarely occurred in the past.

Section 610.022, RSMo, provides that a meeting or vote may be closed only after the vote of each member on the question of closing the meeting and requires public bodies announce the specific reasons allowed by law for going into a closed session and to enter the reason into the minutes. This section also limits discussion topics and actions in closed meetings to only those specifically announced prior to closure.

### 2.3 Electronic communications policy

The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.



## Iron County Management Advisory Report - State Auditor's Findings

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>1</sup>

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The County Clerk indicated the county had not considered the importance of an electronic communications policy.

### 2.4 Food and gift purchases

The county spent approximately \$1,800 on gift card and food purchases that may not have been prudent, reasonable, or necessary uses of county funds. In addition, the county does not have written policies on employer-provided food and gifts.

During our review of County Commission minutes, we noted approvals of gift card and food purchases. The gift card purchases were approved by the County Commission in October 2022, for up to \$35 each and provided to the full-time employees at a December 7, 2022, Christmas luncheon. The County Clerk indicated the total paid once the gift cards were redeemed was \$1,015. In addition, the luncheon was held at a local restaurant for all county employees, and totaled approximately \$800. The County Clerk explained that, during the luncheon, the County Commission met with all county employees to discuss the year and benefits changes for the upcoming year. While the County Commission provided food may be a prudent use of public funds, the purpose of the luncheon indicating the meeting was for a necessary business purpose was not documented.

The County has not established any guidance or policies about food and gift purchases. Such guidance or policies can have various provisions. For example, the State of Missouri's agency provided food policy only allows for food at official business functions and light refreshments at other agency sponsored activities (e.g., employee retirement and appreciation), but banquets for such activities are not allowed. In addition, the policy requires documentation to support food purchases including (1) purpose, (2) list of participants or estimated number of invitees, and (3) cost of food provided. The State of Missouri also has an agency gift and award policy that allows retirement, service, and other recognition award gifts that are reasonable and

---

<sup>1</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed December 21, 2023.



## Iron County Management Advisory Report - State Auditor's Findings

primarily represent a token of recognition and not a reward with a cash equivalent, such as a gift card, or a reward of substantial monetary value.

County residents have placed a fiduciary trust in their public officials to spend county revenues in a prudent and necessary manner. Established policies on county provided food and gifts would provide employees necessary guidance and better transparency for citizens about the use of public funds. Additionally, Article VI, Sections 23 and 25 of the Missouri Constitution prevent local governments from granting public money to any private individual, except as otherwise provided by law.

## Recommendations

The County Commission:

- 2.1 Develop a written public access policy, and maintain a public request log or other documentation to help ensure compliance with state law.
- 2.2 Ensure a vote is taken to approve going into a closed meeting and the specific section of law allowing the meeting to be closed is announced publicly and recorded in the meeting minutes.
- 2.3 Work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.
- 2.4 Ensure all disbursements are a necessary and prudent use of public funds. In addition, the County Commission should establish policies regarding food and gift purchases, if such purchases are considered necessary.

## Auditee's Response

- 2.1 *The County Commission will develop a written public access policy regarding public sunshine law requests. The written policy will be incorporated in the Internal Control Policy Document for all elected officials to follow.*
- 2.2 *The County Commission will ensure that the roll call vote and the specific section of law allowing the meeting to be closed is recorded in the minutes.*
- 2.3 *The County Commission will develop a policy for written records management and retention for county officials to follow. The policy will address electronic communication management and retention to comply with Missouri guidelines.*



## Iron County Management Advisory Report - State Auditor's Findings

2.4 *The County Commission has eliminated the annual meeting of employees and the paid luncheon. Also, the Presiding Commissioner has voluntarily reimbursed the county for all gift cards and meals related to the annual employees' meeting.*

### 3. Sheriff's Compensation

The County Commission authorized mid-term salary increases totaling \$7,954 to the Sheriff in violation of constitutional provisions. The Sheriff took office in 2021 at the salary level approved by the Iron County Salary Commission.

Section 57.317.1(2), RSMo, enacted in 2021, states the sheriff shall receive an annual salary computed based on a percentage of the compensation of an associate circuit judge of the county, with the percentage determined by a statutory schedule using the county's current assessed valuation level. The law indicates if the increase to the Sheriff's salary is less than \$10,000, the increase shall take effect January 1, 2022, but if the salary increase is more than \$10,000, the increase shall be paid equally over a 5-year period. However, Article VII, Section 13 of the Missouri Constitution prohibits an increase in compensation for state, county, and municipal officers during the term of office. Court cases have concluded that to receive additional compensation during a term of office there must be: 1) no existing compensation for the office; 2) new or additional duties extrinsic or not germane to the office; or 3) the mid-term increase must result from the application of a statutory formula for calculating compensation that was in place prior to the individual being elected or taking office. None of those circumstances exist; therefore, the increase to the Sheriff's salary should be effective only for any Sheriff elected and sworn into office after the new salary schedule was authorized.

The County Commission stated it believed it was required to increase the Sheriff's salary due to the change in state law. The County Commission authorized a salary increase for the Sheriff in June 2022, after pending court cases related to the authorizing Senate bill were resolved. The County Commission indicated the county's attorney advised the raise was allowable, but their attorney did not provide the county a written legal opinion to support why this would be the case. The County Commission also authorized an additional salary increase for the Sheriff in January 2023. The Sheriff received salary increases totaling \$7,954 during his term.<sup>2</sup>

### Recommendation

The County Commission discontinue the mid-term salary increases and consider various methods for possible recoupment of money already paid.

<sup>2</sup> Sheriff Burkett resigned effective January 31, 2024. The county discontinued the mid-term salary increase as of December 31, 2023.



Iron County  
Management Advisory Report - State Auditor's Findings

## Auditee's Response

*The County Commission discontinued the mid-term salary increases. The County Commission will notify the former Sheriff of the overpayment in writing with the amount of overpayment and request reimbursement.*

## 4. Electronic Data Security

### 4.1 Passwords

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

The County Assessor, Recorder of Deeds, and Prosecuting Attorney have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically. In addition, employee passwords in these offices are not kept confidential. The officeholders indicated they did not recognize the importance of establishing and enforcing password controls in their offices until it was brought to their attention.

Passwords are necessary to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords in certain offices are not required to be kept confidential and periodically changed, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities.

A similar condition was noted in our prior audit report.

### 4.2 Data backups

The Prosecuting Attorney does not perform periodic testing of backup data. In addition, the County Collector and County Assessor indicated they do testing quarterly; however, as of August 2023, the last test they performed was in October 2022. The officeholders did not realize the ramifications of not testing backups at scheduled intervals or the potential security weakness. Such testing is necessary to ensure the backup process is functioning properly and to ensure all essential data can be recovered.

## Recommendations

The County Commission work with other county officials to:

- 4.1 Require confidential passwords for each employee that contain a minimum number of characters and are periodically changed to prevent unauthorized access to county computers and data.
- 4.2 Ensure backup computer data is tested on a regular, predefined basis.

## Auditee's Response

- 4.1 *The County Commission will issue a letter to all elected officials requiring all confidential passwords for all employees to be periodically changed to prevent unauthorized access to county data.*
- 4.2 *The County Commission will notify elected officials that all backup computer data should be tested on a quarterly basis.*

---

# Iron County

## Organization and Statistical Information

---

Iron County is a county-organized, third-class county. The county seat is Ironton. The county's population was 9,537 in 2020, according to the U.S. Census Bureau.

Iron County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 33 full-time employees and 6 part-time employees on December 31, 2022.

County operations also include the Senate Bill 40 Board.

### Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2023	2022
Jim Scaggs, Presiding Commissioner	\$	34,575
Ben Young, Associate Commissioner		32,368
Ronnie Chandler, Associate Commissioner		32,368
Karen Reagan, Recorder of Deeds		47,934
Marsha Womble, County Clerk		47,934
Brian Parker, Prosecuting Attorney		150,035
Jeff Burkett, Sheriff		54,984
Carol Hardy, County Treasurer		47,934
Tim Harbison, County Coroner		17,597
Lisa Light, Public Administrator		47,934
Crystal Skaggs, County Collector, year ended February 28,	48,573	
David L. Huff, County Assessor, year ended August 31,		47,173



# Scott Fitzpatrick

---

## Missouri State Auditor

### City of Dixon

Report No. 2024-027

April 2024

[auditor.mo.gov](https://auditor.mo.gov)



# CITIZENS SUMMARY

## Findings in the audit of the City of Dixon

Financial Condition	<p>The financial condition of the city's General Fund has declined, and the Board of Aldermen is not adequately monitoring the city's financial condition, is not always receiving detailed information showing financial data for each fund, and has poor budgeting procedures. During the years ended September 30, 2021, and 2022, disbursements exceeded receipts for the General Fund, and the fund balance has decreased during the 2-year period from \$94,714 on October 1, 2020, to negative \$20,701 on September 30, 2022. For the year ended September 30, 2023, the city projected the General Fund balance to decrease further based on the budgeted receipts and disbursements. In addition, the Board approved a transfer of \$100,000 from the Water Fund to the General Fund that was originally intended as a temporary loan to help maintain the cash balance of the General Fund, although the bond covenants for the city's water and sewer system bonds do not allow earnings from the operation of the system to be diverted to the general governmental functions of the city.</p>
Budgeting and Planning	<p>City officials did not include all the statutorily required elements in the city budgets prepared for the years ending September 30, 2023, and 2022. The Board budgeted deficit fund balances for the General Fund for the years ending September 30, 2023, and 2022. When considering the beginning fund balance and the budgeted receipts and disbursements, the city projected ending fund balances for the General Fund of negative \$116,776 and negative \$61,843 for the years ending September 30, 2023, and 2022, respectively. The Board does not adequately monitor budget-to-actual receipts and disbursements, and actual disbursements exceeded budgeted disbursements for 5 of the 8 city funds during the year ended September 30, 2022. Additionally, city officials have not developed a formal annual maintenance plan for city streets.</p>
Water and Sewer Services	<p>City personnel do not perform monthly reconciliations of total gallons of water billed to gallons of water pumped. A comparison of water usage to water pumped for March 2022, and September 2022, noted an unidentified difference of approximately 39 and 45 percent, respectively, with more water pumped than used (billed). The city has not obtained timely annual audits of its waterworks and sewerage systems as required by state law.</p>
Disbursements	<p>The city has not established policies for the selection of vendors providing professional services, and does not have a formal bidding policy. The city did not always solicit bids or proposals for goods or services received, and did not always obtain written contracts for services received. The city purchased a house and small lot for \$21,000 without obtaining an appraisal to ensure the city paid a reasonable and approximate fair market value for the property.</p>
Payroll and Related Matters	<p>The city's personnel policy does not address how overtime hours are to be calculated and does not specify which employees are entitled to payment for city holidays. The city's payroll processing procedures were insufficient to ensure employees were compensated for overtime in compliance with the Fair Labor Standards Act and to ensure employees were compensated for holidays consistently. Also, the city does not have ordinances establishing the amount for compensation of city officials and employees.</p>



Meeting Minutes, Vacancies of Aldermen, and Personal Financial Disclosures	The Board did not document in the open meeting minutes the specific sections of law allowing the meeting to be closed, discussed some issues in closed meetings that were not allowable under the Sunshine Law, and did not prepare minutes for some closed meetings. The city has not filled the vacant Ward One Alderman position, and Board members did not always file personal financial disclosure statements with the city and the Missouri Ethics Commission as required by state law.
Electronic Data Security	The city does not periodically back up the financial and utility systems data, and did not disable user accounts of terminated city employees.
Capital Assets	The city does not maintain records of its capital assets including buildings, utility system infrastructure, equipment, and other property, and has not developed procedures to identify capital asset purchases and dispositions throughout the year. In addition, city officials do not tag, number, or otherwise identify assets as property of the city, or perform an annual physical inventory of city property.
Electronic Communication Policy	The city has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
City Library	The city library is governed by the Board of Aldermen because the city does not have a functioning Library Board. Additionally, annual reports have not been filed by the library as required by state law.

In the areas audited, the overall performance of this entity was **Poor**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# City of Dixon

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	1. Financial Condition .....4 2. Budgeting and Planning .....5 3. Water and Sewer Services .....8 4. Disbursements .....10 5. Payroll and Related Matters .....11 6. Meeting Minutes, Vacancies of Aldermen, and Personal Financial Disclosures .....13 7. Electronic Data Security .....15 8. Capital Assets .....15 9. Electronic Communication Policy .....16 10. City Library .....17
---	---

---

Organization and Statistical Information	19
---	----



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the Honorable Mayor  
and  
Members of the Board of Aldermen  
City of Dixon, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Dixon. We have audited certain operations of the city in fulfillment of our duties. The scope of our audit included, but was not necessarily limited to, the year ended September 30, 2022. The objectives of our audit were to:

1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Dixon.

An additional report, Report No. 2022-134, *City of Dixon*, was issued in December 2022. That audit was performed at the request of the city's Board of Aldermen and was limited to concerns regarding misappropriated money.

A handwritten signature in black ink, reading "S. Fitzpatrick". The signature is stylized, with a large "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# City of Dixon

## Management Advisory Report

### State Auditor's Findings

---

#### **1. Financial Condition**

The financial condition of the city's General Fund has declined, and the Board of Aldermen is not adequately monitoring the city's financial condition, is not always receiving detailed information showing financial data for each fund, and has poor budgeting procedures. In addition, the Board recently used a loan from the Water Fund<sup>1</sup> to help subsidize the General Fund, which is used for general city operations, law enforcement services, municipal court services, trash collection services, and parks.

During the years ended September 30, 2021, and 2022, disbursements exceeded receipts for the General Fund, and the fund balance has decreased during the 2-year period from \$94,714 on October 1, 2020, to negative \$20,701 on September 30, 2022.<sup>2</sup> For the year ended September 30, 2023, the city projected the General Fund balance to decrease further based on the budgeted receipts and disbursements (see Management Advisory Report (MAR) finding number 2.1).

In December 2022, the Board approved a transfer of \$100,000 from the Water Fund to the General Fund originally intended as a temporary loan to help maintain the cash balance of the General Fund. The city has not determined when this loan will be repaid. The bond covenants for the city's water and sewer system bonds do not allow earnings from the operation of the system to be diverted to the general governmental functions of the city. Noncompliance with bond covenants could expose the city to lawsuit.

Financial reports showing fund balances for each fund are not routinely prepared and provided to Board members at Board meetings. Without adequate financial data, the Board cannot properly monitor the balances of the various city funds. In addition, the city's poor budgeting practices and inadequate monitoring procedures, as noted in MAR finding number 2.1, have contributed to the poor financial condition.

It is essential the Board address the financial condition of the General Fund in both the immediate and long-term future. To ensure restricted water and sewer funds are used for their intended purposes, these funds should not be used to subsidize the General Fund. Further, to ensure efficient use of resources, the Board should reduce spending where possible, and monitor detailed financial data that includes cash balances for each fund.

In July 2023, the Board decided to have its municipal ordinance violations heard by an associate circuit judge in Pulaski County, effective in January

---

<sup>1</sup> The Water Fund and Sewer Fund are separate funds but are combined in the city's financial reports as shown in the Organization and Statistical Information section.

<sup>2</sup> This balance combines the September 30, 2022, balances of the General Fund (negative \$11,208) and the CARES Fund (negative \$9,493) because the CARES Fund was closed and its balance transferred to the General Fund.



City of Dixon  
Management Advisory Report - State Auditor's Findings

2024. According to the City Clerk, the city expects approximately \$30,000 in savings annually to the General Fund based on this decision. However, further steps will likely be needed to sufficiently address the financial condition of the General Fund.

## Recommendation

The Board of Aldermen closely monitor the balances of the city's funds, perform immediate and long-term planning, ensure detailed financial data is received monthly, and take necessary steps to improve the financial condition of the General Fund. In addition, the Board of Aldermen should discontinue subsidizing the General Fund with utility money, and make plans to repay the loan from the Water Fund.

## Auditee's Response

*The overall financial condition of the city has improved. City monies are separated into multiple funds based on the purpose and manner in which they are received; these include the General Fund, Water Fund, Sewer Fund, Street Fund, Library Fund, and Debt Services Fund. The Board did not always receive a detailed financial breakdown for each separate fund and sufficiently monitor individual fund balances. While the city's overall financial condition has improved, the balance in the General Fund has declined. The Board will more closely monitor the balances of the city's funds and consider steps to improve the financial condition of the General Fund.*

*The city has in reserve 100 percent of the total amount due on the waterworks/sewerage bonds at this time for the required annual principal and interest payments. Also, Section 250.150, RSMo, states that use of water profits can be transferred to other funds. Consequently, the city does not currently intend to repay the transfer from the Water Fund.*

## Auditor's Comment

In its response, the city indicates the transfer of water profits to other funds is allowed by state law. However, the bond covenants represent a legally binding obligation of the city to the owners of the outstanding bonds and state law specifies such bonds constitute a first lien on the waterworks plant and the income arising therefrom. The city should abide by the terms of the bonds and return the transferred amounts to the Water Fund and make no such future transfer of utility earnings as long as the bonds remain outstanding.

---

## 2. Budgeting and Planning

The city's budgeting and planning procedures need improvement.

### 2.1 Budgets

The Board does not have adequate procedures to prepare or monitor budgets.

#### Preparation

City officials did not include all the statutorily required elements in the city budgets prepared for the years ending September 30, 2023, and 2022. The budgets did not include a budget message, actual or budgeted amounts for the 2 preceding years, the actual beginning and estimated ending cash balances,



## City of Dixon Management Advisory Report - State Auditor's Findings

a budget summary, or balances of the city's indebtedness. City officials indicated they were unaware of these requirements.

Section 67.010, RSMo, and City Code Section 130.020 require an annual budget to be prepared that presents a complete financial plan for the ensuing budget year, and sets specific guidelines for the information to be included in the budget. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of city operations. It also assists in setting tax levies and utility rates, and informs the public about city operations and current finances.

### Budget deficits

The Board budgeted deficit fund balances for the General Fund for the years ending September 30, 2023, and 2022. When considering the beginning fund balance and the budgeted receipts and disbursements, the city projected ending fund balances for the General Fund of negative \$116,776 and negative \$61,843 for the years ending September 30, 2023, and 2022, respectively. In April 2023 the Board amended the 2023 General Fund budget, and while the budget amendment did not include a projected ending fund balance, the ending balance calculated from the beginning balance and budgeted receipts and disbursements (as amended) was negative \$82,126.

Missouri Constitution, Article VI, Section 26(a), and Section 67.010.2, RSMo, require political subdivisions to ensure that expenditures do not exceed revenue plus any unencumbered fund balance.

### Monitoring

The Board does not adequately monitor budget-to-actual receipts and disbursements, and actual disbursements exceeded budgeted disbursements for 5 of the 8 city funds during the year ended September 30, 2022, as follows:

Fund	Budget	Actual	Actual over Budget
General	\$ 653,336	716,488	63,152
Water	225,404	269,977	44,573
Sewer	245,731	420,603	174,872
Street	86,132	162,706	76,574
Debt Services	79,970	80,420	450

Source: City's report of budgeted and actual disbursements and annual financial statement.

Budget amendments were not prepared for these funds. According to the City Clerk, reports comparing budgeted and actual receipts and disbursements are provided to the Board at each Board meeting, but city officials and the Board did not consider making amendments to the budget.



## City of Dixon Management Advisory Report - State Auditor's Findings

Section 67.040, RSMo, and City Code Section 130.050 require the city keep disbursements within amounts budgeted, but allow for budget increases if the governing body officially adopts a resolution setting forth the facts and reasons. In addition, Section 67.080, RSMo, provides that no disbursements of public money be made unless it is authorized in the budget. Proper monitoring and amending prior to disbursing funds is necessary for the budget to be an effective management tool and to comply with state law.

A similar condition was noted in a prior report, *City of Dixon*, Report No. 2015-007, issued in February 2015. In addition, Report No. 2015-089, *Follow-Up Report On Audit Findings - City of Dixon*, issued in September 2015, reported the status, at that time, as not implemented.

### 2.2 Street maintenance plan

City officials have not developed a formal annual maintenance plan for city streets. During the year ending September 30, 2022, Street Fund disbursements totaled approximately \$163,000.

A formal maintenance plan should be prepared in conjunction with the annual budget and include a description of the streets needing maintenance, the type of work to be performed, an estimate of the quantity and cost of materials needed, the dates such work could begin, the amount of labor required to perform the work, and other relevant information. The plan should be included in the budget message and approved by the Board. In addition, a public hearing should be held to obtain input from city residents.

A formal maintenance plan would serve as a useful management tool and provide greater input into the overall budgeting process. A plan provides a means to continually and more effectively monitor and evaluate the progress made in the repair and maintenance of streets throughout the year. City officials indicated street repairs are performed as needed, and the city was unaware of the importance of developing a formal maintenance plan for its streets.

### Recommendations

The Board of Aldermen:

- 2.1 Prepare annual budgets that contain all information required by state law and city code, discontinue deficit budgeting, and ensure the budgets are adequately monitored and properly amended.
- 2.2 Establish a formal annual street maintenance plan.

### Auditee's Response

- 2.1 *While actual disbursements exceeded budgeted disbursements for 5 funds for the year ended September 30, 2022, as noted above, actual revenues also exceeded the budgeted revenue amounts for those funds during that year as follows:*





City of Dixon  
Management Advisory Report - State Auditor's Findings

<i>Fund</i>	<i>Budget</i>	<i>Actual</i>	<i>Actual over Budget</i>
<i>General</i>	\$ 572,610	686,397	113,787
<i>Water</i>	345,995	403,808	57,813
<i>Sewer</i>	318,000	479,779	161,779
<i>Street</i>	162,000	172,465	10,465
<i>Debt Services</i>	113,943	120,589	6,646

*Also, the Board has begun monitoring the budgets and approved amendments when needed for the years ending September 30, 2023, and 2024.*

*Our budgeting process has improved for the year ending September 30, 2024, and that budget includes information for the prior 2 years along with the current budget. We will ensure future budgets include the required elements and reflect positive projected ending fund balances.*

- 2.2 *The limited income stream available for street repairs allows only for repairs as needed until the street bonds are retired. We will include this information in the budget message for future budgets and consider developing more formal plans when the bonds are retired.*

### 3. Water and Sewer Services

The city did not perform monthly reconciliations of water billed and pumped, and the city has not obtained annual audits as required by state law. The city collected approximately \$730,000 in water and sewer billings during the year ended September 30, 2022.

#### 3.1 Water reconciliations

City personnel do not perform monthly reconciliations of total gallons of water billed to gallons of water pumped. We compared the reports of water usage to water pumped for March 2022 and September 2022 and noted an unidentified difference of approximately 39 and 45 percent, respectively, more water pumped than used (billed). City officials indicated reconciliations were not performed because significant amounts of water were often used by the sewer plant and fire district, neither of which are metered to know how much water they use.

According to the United States Environmental Protection Agency, most states have regulatory policies that set acceptable losses from public water systems at a maximum of between 10 to 15 percent or less.<sup>3</sup> The standard for Missouri established by the Department of Natural Resources is 10 percent.

<sup>3</sup> United States Environmental Protection Agency, *Control and Mitigation of Drinking Water Losses in Distribution Systems*, Appendix A, Table A-2, Selected State Standards for Unaccounted-for Water, page A-3, <https://www.awwa.org/Portals/0/AWWA/Government/WaterLossControl508.pdf>, accessed October 18, 2023.



## City of Dixon Management Advisory Report - State Auditor's Findings

Metering all properties as appropriate and performing monthly reconciliations of gallons of water billed to gallons of water pumped are necessary to help detect significant water loss or other problems and ensure all water usage is properly billed.

### 3.2 Annual audits

The city has not obtained timely annual audits of its waterworks and sewerage systems as required by state law. The annual audit for the year ended September 30, 2021, was completed in July 2023. However, prior to that audit the city had not had an audit of the waterworks and sewerage system since 2014. A city official indicated the city had trouble locating an available auditing firm in previous years, but the city has engaged an auditing firm for the audit of the year ended September 30, 2022.

Section 250.150, RSMo, requires the city to obtain annual audits of the combined waterworks and sewerage system, and the cost of the audit be paid from revenues received from the system. The city is also required to obtain annual audits as a condition of its bond covenants.

### Similar conditions Previously reported

Similar conditions to sections 3.1 and 3.2 were noted in a prior report, *City of Dixon*, Report No. 2015-007, issued in February 2015. In addition, a similar condition to section 3.1 was noted in Report No. 2015-089, *Follow-Up Report On Audit Findings - City of Dixon*, issued in September 2015, and reported the status, at that time, as in progress.

### Recommendations

The Board of Aldermen:

- 3.1 Ensure all properties are metered and monthly reconciliations are performed of gallons of water billed to gallons of water pumped and significant differences are investigated and resolved.
- 3.2 Obtain timely annual audits of the waterworks and sewerage system as required by state law.

### Auditee's Response

- 3.1 *We have implemented the recommendation. The water department is now reporting to the City Collector the water pumped each month. This information is entered into a worksheet that also has the water billed. The percentage of water loss is now calculated. The worksheet has data starting with October 2022. The city meters are now read each month and the city has begun using meters for the sewer plant and fire department.*
- 3.2 *We have engaged a CPA firm to perform audits of the City of Dixon and audits are underway for the years ending September 30, 2023, and 2022.*



City of Dixon  
Management Advisory Report - State Auditor's Findings

## 4. Disbursements

The city has not established policies for the competitive procurement of goods and services, did not always execute contracts for services, and purchased a property without obtaining an appraisal of the property. During the year ended September 30, 2022, the city made non-payroll disbursements totaling approximately \$1.1 million.

### 4.1 Procurement procedures and contracts

The city has not established policies for the selection of vendors providing professional services, and does not have a formal bidding policy. We judgmentally selected and tested 17 expenditures totaling \$226,349 and noted the city did not solicit bids or proposals for 2 vehicles (\$48,825), sewer maintenance (\$8,760), office remodeling services (\$6,630), police equipment (\$4,014), street improvement services (\$3,000), and legal services (\$2,078). Additionally, the city did not obtain written contracts for sewer maintenance, office remodeling, street improvement, and legal services expenditures reviewed. A city official indicated it is often difficult to locate vendors willing and able to provide bids for the city, and the city was unaware that contracts were needed for these services.

Formal bidding procedures for major purchases or services provide a framework for economic management of city resources and help ensure the city receives fair value by contracting with the lowest and/or best bidders. Competitive bidding also helps ensure all parties are given an equal opportunity to participate in city business. Formal bidding procedures should be sufficiently detailed and include requirements for documenting the process of awarding a bid. Soliciting proposals for professional services is a good business practice, helps provide a range of possible choices, and allows the city to make better informed decisions to ensure necessary services are obtained from the best qualified provider after taking expertise, experience, and cost into consideration. In addition, written contracts are necessary to ensure all parties are aware of their duties and responsibilities, prevent misunderstandings, and ensure city money is used appropriately and effectively. Section 432.070, RSMo, requires contracts for political subdivisions to be in writing.

A similar condition was noted in a prior report, *City of Dixon*, Report No. 2015-007, issued in February 2015. In addition, Report, No. 2015-089, *Follow-Up Report On Audit Findings - City of Dixon*, issued in September 2015, reported the status, at that time, as implemented (bidding) and in progress (procurement of services).

### 4.2 Property appraisals

The city purchased a house and small lot without obtaining an appraisal to ensure the city paid a reasonable and approximate fair market value for the property. The property was purchased in May 2023 for \$21,000 with intentions to use the property for commuter parking. City officials indicated they believed the selling price was reasonable and an appraisal was not needed.



City of Dixon  
Management Advisory Report - State Auditor's Findings

Good business practice requires real estate transactions be formally and independently appraised to ensure the price paid is reasonable and approximates fair market value.

## Recommendations

The Board of Aldermen:

- 4.1 Establish formal bidding policies and procedures, periodically solicit proposals for professional services, and ensure the solicitation for bids and proposals and the evaluation and selection of vendors is documented. In addition, enter into written contracts defining services provided and benefits received.
- 4.2 Ensure appraisals are performed for any property considered for purchase.

## Auditee's Response

- 4.1 *The city is currently developing policies and procedures and we will implement the recommendation.*
- 4.2 *This real estate purchase was a one-time purchase and time was of the essence to the seller. There was another party bidding on the property and we matched the party's bid. The Board, which consists of at least one real estate agent, believed the city paid under market value. The Board will consider obtaining appraisals for any future property purchases.*

## 5. Payroll and Related Matters

The city's personnel policies and payroll procedures need improvement and the city did not set the compensation of officials and employees by ordinance as required. The city disbursed approximately \$567,000 in salaries and wages to 36 employees during the year ended September 30, 2022, including \$19,740 in overtime payments to 20 employees.

### 5.1 Personnel policies and payroll procedures

The city's personnel policy does not address how overtime hours are to be calculated and does not specify which employees are entitled to payment for city holidays. The city's payroll processing procedures were insufficient to ensure employees were compensated for overtime in compliance with the Fair Labor Standards Act (FLSA) and to ensure employees were compensated for holidays consistently.

The city pays employees on a bi-weekly basis and requires employees to record their time on timesheets for the number of daily work hours, overtime hours, holiday hours, and leave hours. We reviewed the timesheets and payroll payments for 14 of the city's 26 payroll cycles during the year ended September 30, 2022, and noted 12 instances in which overtime and holidays were handled inconsistently and/or were non-compliant with the FLSA.



## City of Dixon Management Advisory Report - State Auditor's Findings

According to city officials, errors were sometimes made in processing the timesheets and preparing payroll, and overtime calculations were sometimes erroneously determined over the 2-week pay period rather than on a daily or weekly basis.

The FLSA requires any time worked over 40 hours in a week (for non-emergency personnel) to be paid at time and a half. The FLSA provides the city the option of computing overtime for law enforcement employees based on a work period of 7 to 28 days, and requires overtime pay when the number of hours worked exceeds 171 hours in a 28-day period, or similar proportion for shorter work periods (e.g., 86 hours in a 14-day period or 43 hours in a 7-day period).

Written personnel policies, strict compliance with those policies, and effective procedures to detect and correct errors, are necessary to ensure equitable treatment of employees, prevent misunderstandings, and ensure employees are properly compensated. Inconsistent practices could increase the risk of unfair and inequitable treatment of employees and potential litigation based on existing city policies.

### 5.2 Compensation

The city does not have ordinances establishing the amount of compensation for city officials and employees.

In January 2023 the Board approved a schedule of starting salary ranges for each of the city's positions (officials and employees). This schedule indicates that cost of living adjustments and performance-based increases may be granted by the Mayor. However, the Board did not pass an ordinance approving the salary schedule because the Board believed approval of the schedule to be sufficient.

Ordinances passed by the Board to govern the city and its residents have the force and effect of law, and ordinances documenting approved salary amounts help ensure equitable treatment and prevent misunderstandings. Section 79.270, RSMo, and City Code Section 115.060 authorize the Board to fix the compensation of all city officials and employees by ordinance.

### Similar conditions previously reported

Similar conditions were noted in our prior report, *City of Dixon*, Report No. 2022-134, issued in December 2022, and a similar condition to section 5.2 was noted in another prior report, *City of Dixon*, Report No. 2015-007, issued in February 2015.

### Recommendations

The Board of Aldermen:

- 5.1 Adopt detailed personnel policies for overtime and holiday pay and develop procedures to ensure payroll payments are consistent with those policies and compliant with the requirements of the FLSA.



City of Dixon  
Management Advisory Report - State Auditor's Findings

## Auditee's Response

5.2 Establish the compensation of all city officials and employees by ordinance.

5.1 *The City of Dixon is challenged with finding employees. Calculating overtime over the two-week pay period for non-law enforcement personnel rather than following the FLSA policy on overtime allows employees to flex hours over the two-week period and is beneficial to the city and employees. In checking with the cities of Rolla and St. Robert, they pay holiday and overtime in the same manner as the City of Dixon.*

*Employees were paid fairly. After the auditors questioned certain payroll payments, city personnel performed a complete review of the timesheets and payments for the year ending September 30, 2022, and payments were made to correct for any discrepancies or inconsistencies.*

*We will consider making clarifications to the personnel policies and ensure payroll payments are proper.*

5.2 *The Board has approved a schedule of compensation by job classification and will work on a compensation ordinance.*

## Auditor's Comment

5.1. In its response, the city indicates it may be more beneficial to the city and its employees in certain instances to not strictly follow the overtime requirements of the FLSA. However, compliance with the FLSA is not optional and noncompliance, regardless of intent, may expose the city to potential lawsuits.

## 6. Meeting Minutes, Vacancies of Aldermen, and Personal Financial Disclosures

The Board of Aldermen did not always follow Sunshine Law requirements relating to closed meetings as required by Chapter 610, RSMo. The city has not filled a vacant alderman position, and Board members did not always submit personal financial disclosure statements as required by state law.

### 6.1 Closed meetings

The Board did not document in the open meeting minutes the specific sections of law allowing the meeting to be closed for any of the 24 closed meetings held during the period from October 4, 2021, through July 10, 2023. In addition, some issues discussed in closed meetings were not allowable under the Sunshine Law. For example, closed meeting minutes indicated the Board discussed the personnel policy and compensatory time, city elections, the library bank account and hours, closing the municipal court, cash transfers



## City of Dixon Management Advisory Report - State Auditor's Findings

between funds, and extension of the Mayor's term. Closed meeting minutes were not prepared for 8 closed meetings.

Section 610.022.1, RSMo, requires public bodies announce the specific reasons allowed by law for going into a closed meeting and to enter the vote and reason into the minutes. Section 610.021, RSMo, provides that the discussion topics and actions in closed meetings should be limited to only those specifically allowed by law. Section 610.020.7, RSMo, requires minutes of open and closed meetings be maintained as a record of business conducted and to provide an official record of actions and decisions. The City Clerk indicated she was unaware of these requirements.

A similar condition was noted in a prior report, *City of Dixon*, Report No. 2015-007, issued in February 2015. In addition, Report, No. 2015-089, *Follow-Up Report On Audit Findings - City of Dixon*, issued in September 2015, reported the status, at that time, as partially implemented.

### 6.2 Alderman vacancy

The city has not filled the vacant Ward One Alderman position since the former Alderwoman resigned in February 2023. City officials indicated they have not yet located a suitable and willing candidate for the position.

Upon a vacancy, City Code Section 115.070 requires the Mayor appoint a successor, with the consent of the Board of Aldermen, until the next regular municipal election.

### 6.3 Personal financial disclosures

Board members did not always file personal financial disclosure statements with the city and the Missouri Ethics Commission (MEC) as required by state law.

Aldermen Campbell, Warnol, and Wilfong did not file a personal financial disclosure statement for 2022, and Alderman Wilfong and Alderwoman Yoakum did not file for 2021.

City ordinance number 591, effective July 2021, requires financial disclosure statements be filed with the city and MEC by Board members in accordance with state law. Personal financial disclosure statements (forms) filings with the MEC are required by Section 105.483, RSMo. City officials were not monitoring compliance with the city ordinance, and Board members indicated they did not always remember to file their disclosure statements as required.

## Recommendations

The Board of Aldermen:

- 6.1 Ensure specific reasons for closing a meeting are documented in the open minutes, and only topics allowed by state law are discussed in closed meetings. In addition, the Board should ensure meeting minutes are prepared for all closed meetings.



City of Dixon  
Management Advisory Report - State Auditor's Findings

- 6.2 Fill the vacant alderman position as required by city code.
- 6.3 Ensure personal financial disclosure statements are filed annually by all Board members.

## Auditee's Response

- 6.1 *We will ensure this recommendation is implemented.*
- 6.2 *The Mayor and Board members have reached out to citizens in the community asking them to serve. The vacancy has also been mentioned at several Board meetings. No one has stepped forward to serve. We will continue efforts to fill the vacancy.*
- 6.3 *City personnel will remind the Board at the April Board meeting to file the statements.*

## 7. Electronic Data Security

Processes are not in place for recovering systems and data, and user accounts for former employees were not disabled. As a result, the risk of not being able to resume normal business operations timely is increased, and the city records are not adequately protected and are susceptible to unauthorized access.

The city does not periodically back up the financial and utility systems data. According to a representative from the vendor supplying the software to the city, the city has a subscription to the backup service offered by the vendor but the city has not backed up the city's data since 2020. In addition, the city did not disable user accounts of terminated city employees.

Preparation of backup data, preferably on a daily or at least weekly basis, provides reasonable assurance data could be recovered if necessary. To help prevent loss of information and ensure essential information and computer systems can be recovered, computer data should be backed up, tested periodically to ensure data can be recovered, and stored at a secure off-site location. User accounts should promptly be deleted or disabled when accounts are no longer required, when users terminate employment, or when information needs or information system usage changes. Disabling user accounts for employees that no longer work for the city provides security for the city data from unauthorized access. City officials indicated they were not aware the city's data was not being backed up or that there were active user accounts that belonged to former employees.

## Recommendation

The Board of Aldermen require data to be backed up regularly, tested periodically, and stored in a secure off-site location; and ensure user accounts are disabled timely for employees who no longer work for the city.

## Auditee's Response

*A nightly back up process is now in place for all files on the drives that contain the software program files and City of Dixon files. A process to retrieve the data has been reviewed with the software vendor. All former*





City of Dixon  
Management Advisory Report - State Auditor's Findings

*employee user accounts have now been deleted. We will ensure this recommendation is implemented.*

## 8. Capital Assets

The city does not maintain records of its capital assets including buildings, utility system infrastructure, equipment, and other property, and has not developed procedures to identify capital asset purchases and dispositions throughout the year. In addition, city officials do not tag, number, or otherwise identify assets as property of the city, or perform an annual physical inventory of city property. As a result, assets are more susceptible to theft or misuse.

After we inquired about the city's records in March 2023, city officials inventoried the city's assets and prepared a capital assets listing including a description of each asset, a general indication of its location or assigned area, and an identifying number for some assets such as a serial number or vehicle identification number. City officials indicated staffing shortages prevent the city from maintaining complete and updated capital asset records.

Adequate capital asset records and procedures, including annual inventories, are necessary to provide controls over city property; safeguard city assets that are susceptible to loss, theft, or misuse; and provide a basis for proper financial reporting and insurance coverage.

A similar condition was noted in a prior report, *City of Dixon*, Report No. 2015-007, issued in February 2015.

## Recommendation

The Board of Aldermen ensure complete and detailed capital asset records are maintained that include all pertinent information for each asset such as tag number, description, cost, acquisition date, location, and subsequent disposition. The Board should also ensure city personnel properly tag, number, or otherwise identify all applicable city property and conduct and document an annual physical inventory, and compare this inventory to detailed records.

## Auditee's Response

*We have created a listing of the city's capital assets. We will consider developing a tagging system and an annual inventory procedure.*

## 9. Electronic Communication Policy

The city has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not



---

City of Dixon  
Management Advisory Report - State Auditor's Findings

---

to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>4</sup>

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the city is retained as required by state law. A city official indicated the city is aware of the Secretary of State's guidelines, but has not yet taken steps to develop a policy.

## Recommendation

The Board of Aldermen develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

## Auditee's Response

*We are currently working on a policy.*

---

## 10. City Library

The city library is governed by the Board of Aldermen because the city does not have a functioning Library Board. Additionally, annual reports have not been filed by the library as required by state law. Receipts and disbursements for the Library Fund totaled approximately \$29,000 for the year ended September 30, 2022.

Section 182.170, RSMo, and City Code Section 140.020 require the library be governed by 9 trustees appointed by the mayor and approved by the board of aldermen, and no member of the city government can be a trustee. Also, Section 182.180, RSMo, and City Code Section 140.030 require the mayor to appoint 3 members to the Library Board annually. Section 182.200, RSMo, provides all money received by the city for a city library shall be disbursed to the Library Board Treasurer at least monthly. Current city officials could not explain why a library board has not been appointed.

In addition, Section 182.210, RSMo, and City Code Section 140.060 require the librarian to file an annual report with the city and the State Library about the condition of the library and its services on the last day of the fiscal year, the various sums of money received from the library fund and from other sources, and how the money has been expended and for what purposes. A city official indicated the Librarian discusses the library at each Board meeting, but a formal report has not been filed with the city or State Library as required.

---

<sup>4</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed October 5, 2023.



City of Dixon  
Management Advisory Report - State Auditor's Findings

---

**Recommendation**

The Board of Aldermen ensure a Library Board is appointed to govern the library and an annual report is filed with the city and State Library as required by state law.

**Auditee's Response**

*We will consider implementing this recommendation; however, the city has trouble filling vacancies on its six-member Board of Aldermen, and finding 9 people to serve on a Library Board will be difficult.*

---

# City of Dixon

## Organization and Statistical Information

---

The City of Dixon is located in Pulaski County. The city was incorporated in 1889 and is currently a fourth-class city. The city employed 11 full-time employees and 10 part-time employees on September 30, 2022. The city's population was 1,232 in 2020, according to the U.S. Census Bureau.

City operations include law enforcement services, utilities (water, sewer and trash), street maintenance, library services, and recreational facilities.

### Mayor and Board of Aldermen

The city government consists of a mayor and 6-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen at September 30, 2022, are identified below. As of September 30, 2022, the Mayor was paid \$200 per month and Board of Aldermen members were paid \$100 per month.<sup>5</sup> The compensation of these officials is established by ordinance.

Mike Null, Mayor  
Barbara Thomas, Alderwoman (1)  
Mary Wiles, Alderwoman  
Trevor Warnol, Alderman  
Anthony Campbell, Alderman  
Stacey Yoakum, Alderwoman  
Wesley Wilfong, Alderman (2)

- (1) Barbara Thomas resigned in February 2023 and the position remains vacant as of October 2023.
- (2) Michael Gunther was elected in April 2023, replacing Wesley Wilfong.

### Financial Activity

A summary of the city's financial activity for the year ended September 30, 2022, obtained from the city's annual financial report follows.

---

<sup>5</sup> In March 2022, the Board decided to increase the compensation amounts to \$500 per month for the Mayor (Ordinance No. 605) and \$200 per month for Board of Aldermen members (Ordinance No. 606), effective in May 2023.



City of Dixon  
Organization and Statistical Information

CITY OF DIXON MISSOURI  
INCOME AND DISBURSEMENTS  
FOR THE TWELVE MONTHS ENDING  
SEPTEMBER 30, 2022

UNAUDITED

	GENERAL	WATER & SEWER	STREET	LIBRARY	DEBT SERVICES	CARES	ARPA FUNDS	TOTAL
BALANCE OCTOBER 01, 2021	\$ 18,883	\$ 454,163	\$ 76,559	\$ 14,317	\$ 31,253	\$ 17,935	\$ 146,295	\$ 759,406
<b>INCOME</b>								
WATER AND SEWER	\$ -	\$ 730,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 730,132
REFUSE COLLECTION	\$ 111,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,266
SALES AND TRANSPORTATION TAXES	\$ 320,371	\$ -	\$ 171,846	\$ -	\$ -	\$ -	\$ -	\$ 492,217
REAL ESTATE AND PERSONAL PROPERTY	\$ 84,901	\$ -	\$ -	\$ 27,756	\$ 120,589	\$ -	\$ -	\$ 233,246
FRANCHISE TAX	\$ 63,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,238
INSURANCE PROCEEDS	\$ -	\$ 41,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,098
OTHER INCOME	\$ 106,621	\$ 12,904	\$ 619	\$ 1,221	\$ -	\$ -	\$ -	\$ 121,365
ARPA FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149,114	\$ 149,114
STATE GRANTS	\$ -	\$ 99,455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,455
<b>TOTAL INCOME</b>	<b>\$ 686,397</b>	<b>\$ 883,589</b>	<b>\$ 172,465</b>	<b>\$ 28,977</b>	<b>\$ 120,589</b>	<b>\$ -</b>	<b>\$ 149,114</b>	<b>\$ 2,041,131</b>
<b>DISBURSEMENTS</b>								
SALARIES AND BENEFITS	\$ 384,959	\$ 197,292	\$ 44,346	\$ 25,360				\$ 651,957
INSURANCE PROPERTY/WORKS COMP	\$ 28,878	\$ 27,510	\$ 8,709	\$ 551				\$ 65,648
REFUSE COLLECTION	\$ 86,466							\$ 86,466
PROFESSIONAL SERVICES	\$ 34,636	\$ 3,223						\$ 37,859
REPAIRS AND MAINTENANCE	\$ 12,256	\$ 50,088	\$ 61,389	\$ 136				\$ 123,869
UTILITIES EXPENSE	\$ 21,702	\$ 63,725	\$ 21,781	\$ 2,051				\$ 109,259
VEHICLE EXPENSE	\$ 26,640	\$ 7,240	\$ 3,658					\$ 37,538
BOND PRINCIPAL/INTEREST		\$ 68,764			\$ 80,420			\$ 149,184
SUPPLIES	\$ 36,371	\$ 6,458	\$ 4,928	\$ 358				\$ 48,115
WWTP ENGINEER GRANT	\$ -	\$ 123,939						\$ 123,939
OTHER	\$ 22,642	\$ 41,430	\$ 6,729	\$ 212		\$ 27,428	\$ 748	\$ 99,189
CAPITAL EXPENDITURES	\$ 61,938	\$ 100,911	\$ 11,166					\$ 174,015
	<b>\$ 716,488</b>	<b>\$ 690,580</b>	<b>\$ 162,706</b>	<b>\$ 28,668</b>	<b>\$ 80,420</b>	<b>\$ 27,428</b>	<b>\$ 748</b>	<b>\$ 1,707,038</b>
BALANCE AS OF SEPTEMBER 30, 2022	\$ (11,208)	\$ 647,172	\$ 86,318	\$ 14,626	\$ 71,422	\$ (9,493)	\$ 294,661	\$ 1,093,499
BOND ACCOUNT WATER/SEWER								\$ 77,389
BOND ACCOUNT STREET								\$ 102,113
WATER DEPOSITS								\$ 24,246
LIBRARY CD								\$ 2,013
TOTAL CASH IN BANK								<u>\$ 1,299,260</u>

Prepared by Deanna Burns  
Office Manager

Street Bond Balance 9\_30\_2022 \$ 625,000  
Water/Sewer Bond Balance 9\_30\_22 \$ 635,000

Mayor Mike Null



# Scott Fitzpatrick

---

## Missouri State Auditor

### Pierce Township - Texas County

Report No. 2024-026

April 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Pierce Township - Texas County

Accounting Controls and Procedures	The Board of Directors does not review and approve disbursements before payments are made and supporting documentation was not available for all disbursements made. The former Township Treasurer outsourced payroll services to a bookkeeper without Board approval and the bookkeeper does not have a written contract with the Board. The Township Treasurer does not perform monthly bank reconciliations for the township's 2 bank accounts, which led to a failure to identify errors in the general ledger that amounted to more than \$18,000 in unrecorded disbursements and deposits. The Treasurer's reports presented to the Board each month did not reflect all financial activity of the township and cash balances reported were inaccurate.
Budgets and Financial Statements	The township's budgets for the years ended December 31, 2022, and 2023, did not include all statutorily required information and were not approved by the Board. In the 2022 budget, the only revenue budgeted was interest and neither the 2022 nor 2023 budgets included estimated ending cash balances. In 2022, budgeted disbursements, totaling \$81,277, exceeded budgeted revenues, totaling \$53, by \$81,224. The estimated beginning cash balance on January 1, 2022, was only \$69,053, which resulted in a deficit budget balance of \$12,171. The published financial statements were not complete and/or accurate.
Disbursement Controls and Procedures	The Board did not solicit competitive bids for major purchases in accordance with state law. A used road grader was purchased in August 2020 for \$44,000 and a tractor and brush cutter were purchased in July 2021 for \$25,400 without soliciting competitive bids. The Board approved year-end bonus payments of \$100 to both township employees in violation of the Missouri Constitution. The Board did not document the reasons for classifying the township officials (Board members and clerk) as independent contractors rather than employees for income tax purposes. The Board violated the Missouri Constitution by paying \$800 of bereavement pay to an employee upon the death of his spouse in March 2022.
Electronic Communication Policy	The township has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Road Maintenance Plan	The Board has not developed a formal annual maintenance plan for township roads.

---

## Record Retention

The Board did not document the passing of official township records to successor officers when elected or appointed to office as required by state law.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



---

# Pierce Township - Texas County

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	1. Accounting Controls and Procedures .....4 2. Budgets and Financial Statements.....6 3. Disbursement Controls and Procedures.....8 4. Electronic Communication Policy.....10 5. Road Maintenance Plan.....11 6. Record Retention.....12
---	--

---

Organization and Statistical Information	13
---	----



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the Board of Directors  
Pierce Township  
Texas County, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit Pierce Township - Texas County. We have audited certain operations of the township in fulfillment of our duties. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2022. The objectives of our audit were to:

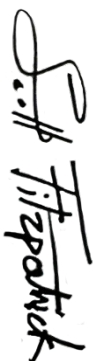
1. Evaluate the township's internal controls over significant management and financial functions.
2. Evaluate the township's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the township, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the township's management and was not subjected to the procedures applied in our audit of the township.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Pierce Township - Texas County.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large initial "S" and a long horizontal line extending from the end.

Scott Fitzpatrick  
State Auditor

---

# Pierce Township - Texas County

## Management Advisory Report

### State Auditor's Findings

---

#### **1. Accounting Controls and Procedures**

Accounting controls and procedures need improvement. The township collected approximately \$81,000 from property taxes, County Aid Road Trust (CART) money, a Federal Emergency Management Assistance (FEMA) grant, and interest income during the year ended December 31, 2022. Additionally, disbursements totaling approximately \$100,000 and \$64,000 were made during the 2 years ended December 31, 2021, and 2022, respectively.

##### **1.1 Board review and approval process**

The Board does not review and approve disbursements before payments are made and supporting documentation was not available for all disbursements made. The Township Treasurer prepared and signed most checks and provided a Treasurer's report at each Board meeting during 2022, but the report only shows deposits, disbursements, and beginning and ending cash balances from the previous month. The current month's disbursements are not discussed and the minutes do not indicate any Board approval of disbursements. The disbursements listed in the Treasurer's report varied in detail. While the date paid and amount were shown for each disbursement, the payee and/or check number were not always included. Payroll checks typically did not include the check number.

The Board indicated it did not know all disbursements had to be officially approved before making the disbursements. In addition, we reviewed 20 disbursements made during 2021 and 2022, totaling \$7,893, and supporting documentation was not available for 3 of those disbursements, totaling \$588. The Board President indicated these were oversights and he generally reviews all invoices either before or after payment is made.

The Board does not have a written contract with the vendor serving as the bookkeeper, who was hired in 2021. In 2022, the former Township Treasurer outsourced payroll services to the bookkeeper without Board approval. In February 2022, the former Township Treasurer requested Board approval to transfer payroll preparation responsibilities from himself to the bookkeeper at a cost of \$60 per month, which was in addition to the \$300 per year he indicated was already being paid. This action was denied by the Board, but subsequently, the Board was informed at the June 2022 Board meeting, payroll services were transferred anyway beginning in January 2022. The former Township Treasurer indicated the bookkeeper had agreed to provide the payroll services, in addition to other bookkeeping services already provided, at no additional cost. Due to the lack of a contract, it is unclear what the bookkeeper's compensation was supposed to be, but based on invoices submitted in 2021 and 2022, the bookkeeper was paid a total of \$845 for services provided in 2021, which did not include payroll services. A total of \$720 was paid for accounting services, including payroll services, provided in 2022.



## Pierce Township - Texas County Management Advisory Report - State Auditor's Findings

Section 65.490, RSMo, specifies, "the township trustee and ex officio treasurer shall not pay out any moneys belonging to the township for any purpose whatever, except upon the order of the township board of directors, signed by the chairman of said board and attested by the township clerk. . ." To reduce the risk of loss, theft, or misuse of funds, and ensure all transactions are accounted for properly and assets are adequately safeguarded, adequate controls, including Board review and approval of disbursements, are necessary. Failure to properly review all invoices and supporting documentation, and to document Board authorizations before hiring vendors, increases the possibility that inappropriate disbursements will occur. In addition, clear and detailed written contracts are necessary to ensure all parties are aware of their duties and responsibilities, prevent misunderstandings, and ensure township money is used appropriately and effectively. Section 432.070, RSMo, requires contracts for political subdivisions to be in writing.

### 1.2 Bank reconciliations

The Township Treasurer does not perform monthly bank reconciliations for the township's 2 bank accounts. As a result, township officials failed to identify errors in the general ledger. The general ledger cash balances at December 31, 2022, totaled \$91,635, while the bank balances totaled \$81,585, resulting in a difference of \$10,050. We identified 5 checks, totaling \$8,391, issued in September and November 2022 and a deposit from September 2022 for \$4,139 that were not recorded in the general ledger. After adjusting for these items, there was still a difference of \$5,798. The Board President indicated he was unaware bank reconciliations were not being performed. After being notified of the issues, the Board President contacted the bookkeeper and updates were made to the general ledger to correct the errors we identified. The bookkeeper was able to identify the other errors, including a program error related to some payroll checks, totaling \$5,818, and a \$20 interest deposit not posted to the general ledger.

Monthly bank reconciliations help ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Thorough independent and/or supervisory review of bank reconciliations help ensure all assets are adequately safeguarded.

### 1.3 Monitoring

The Board is not provided accurate financial information to effectively monitor the cash balance of the township. The Treasurer's reports presented to the Board monthly did not reflect all financial activity of the township and cash balances reported were inaccurate. We selected 22 disbursements, totaling \$8,080, judgmentally from the canceled checks listed on bank statements during 2021 or 2022, and 2 of those disbursements, totaling \$162, were not included on the Treasurer's report. Another disbursement for \$469 was recorded on the Treasurer's report as \$487. In addition, the December 2022 Treasurer's report had the cash balance at December 31, 2022, as



Pierce Township - Texas County  
Management Advisory Report - State Auditor's Findings

\$28,095. The Township Treasurer indicated the report did not include the balance from the savings account established during 2022. Had this balance, totaling \$45,019, as of December 31, 2022, been included, the total cash balance would have been \$73,114. This total cash balance is \$18,521 less than the general ledger balance at that date and we could not determine the cause of this discrepancy. The Board President indicated these were oversights.

The preparation of complete and accurate monthly financial reports for the Board's review helps ensure transactions have been properly recorded and any errors or discrepancies are detected on a timely basis. In addition, without accurate financial information, the Board cannot make informed decisions about township operations.

## Recommendations

The Board of Directors:

- 1.1 Review and document approval of all disbursements before payment is made and ensure supporting documentation is retained to support each disbursement made. In addition, Board authorization should be documented before hiring vendors, and written contracts should be obtained and approved.
- 1.2 Ensure bank reconciliations are performed monthly.
- 1.3 Monitor the township's finances by requiring accurate financial reports be prepared and presented to the Board.

## Auditee's Response

- 1.1 *We agree and have moved the meeting date to the second Tuesday of each month to allow for new bills to be reconciled and a listing of disbursements for the month to be prepared before payment is made. Supporting documentation is now retained and reviewed by all Board members for all disbursements. Board authority for any future transactions will be properly documented. In addition, we will work with the bookkeeper to establish a contract within the next 2 months.*
- 1.2 *We agree. The current Township Treasurer will work with the bookkeeper to ensure reconciliations are performed monthly.*
- 1.3 *We agree. Monthly financial reports will be reviewed closely to ensure accurate information is being presented.*

## 2. Budgets and Financial Statements

The Board did not prepare complete and accurate budgets or financial statements.



---

Pierce Township - Texas County  
Management Advisory Report - State Auditor's Findings

---

## 2.1 Budgets

The township's budgets for the years ended December 31, 2022, and 2023, did not include all statutorily required information and were not approved by the Board. The budgets did not include a budget summary or actual and estimated amounts for the 2 preceding years. In the 2022 budget, the only revenue budgeted was interest and neither the 2022 nor 2023 budgets included estimated ending cash balances. In 2022, budgeted disbursements, totaling \$81,277, exceeded budgeted revenues, totaling \$53, by \$81,224. The estimated beginning cash balance on January 1, 2022, was only \$69,053, which resulted in a deficit budget balance of \$12,171. The Township Treasurer indicated he was unsure how to complete the budget forms and if he was unsure of what to include for a certain line item, he left it blank.

In addition, while the budgets indicate who prepared them (Board President and/or Township Treasurer) the prepared budgets for 2022 and 2023 were not presented at a Board meeting or approved by the Board. The Board President indicated they were unaware the Board needed to formally approve the budget.

Section 67.010, RSMo, requires the budget to present a complete financial plan for the ensuing budget year and outlines the information to be included in the budget. In addition, Section 67.010.2, RSMo, prohibits deficit budgeting. Section 67.030, RSMo, requires the budget to be approved by the Board prior to the beginning of the fiscal year. A complete budget should include the beginning available resources and a reasonable estimate of the ending available resources. A complete and well-planned budget, in addition to meeting statutory requirements, serves as a useful management tool by establishing specific financial expectations for each area of township operations. It also assists in providing information to the public about township operations and current finances and in setting the tax levy.

## 2.2 Financial statements

The published financial statements were not complete and/or accurate. As shown in the following table, the 2021 financial statement did not include actual receipts, disbursements, or ending cash balance; and the beginning cash balance reported was significantly less than the actual cash balance on January 1, 2021. The 2022 financial statement included inaccurate receipt, disbursement, and cash balance amounts as indicated in the table. The Township Treasurer indicated he was unsure where to get the correct amounts to report on the financial statements.



Pierce Township - Texas County  
Management Advisory Report - State Auditor's Findings

	2021 Reported Amount	2021 Actual Amount	2021 Difference	2022 Reported Amount	2022 Actual Amount	2022 Difference
Beginning Cash Balance	\$ 69,053	100,625	(31,572)	64,213	64,280	(67)
Receipts	0 <sup>1</sup>	63,181	63,181	81,585	80,990	595
Disbursements	0 <sup>1</sup>	(99,526)	99,526	(59,430)	(63,685)	4,255
Ending Cash Balance	\$ 0	64,280	(64,280)	86,368	81,585	4,783

<sup>1</sup> Amount was left blank on the township financial statement.

Section 231.280, RSMo, requires the township to publish annual financial statements in a newspaper published in the county within 30 days after the end of the fiscal year. To be of maximum assistance to the Board and to adequately inform the public, the township's financial statements should accurately report financial activity and account balances.

## Recommendations

The Board of Directors:

- 2.1 Prepare and approve complete and accurate annual budgets that contain all information required by state law and discontinue deficit budgeting.
- 2.2 Ensure complete and accurate financial statements are published in accordance with state law.

## Auditee's Response

- 2.1 *We agree and will ensure the next budget prepared is complete, accurate, contains all elements required by state law, and is approved by the Board. No deficit budgeting was done in the current budget in place for 2024.*
- 2.2 *We agree and will ensure this is done in the future.*

## 3. Disbursement Controls and Procedures

### 3.1 Bidding

Disbursement controls and procedures need improvement. The township disbursed approximately \$100,000 and \$64,000 during the 2 years ended December 31, 2021, and 2022, respectively.

The Board did not solicit competitive bids for major purchases in accordance with state law. A used road grader was purchased in August 2020 for \$44,000 and a tractor and brush cutter were purchased in July 2021 for \$25,400 without soliciting competitive bids. The Board President indicated calls were made to other vendors when purchasing the road grader, but no documentation of this was retained. He also indicated the Board was unaware of the specific requirements of the law.





## Pierce Township - Texas County Management Advisory Report - State Auditor's Findings

Section 50.660, RSMo, requires solicitation of competitive bids for all purchases of \$12,000 or more. Routine use of a competitive procurement process for major purchases ensures the county and townships within the county have made every effort to receive the best and lowest price and all interested parties are given an equal opportunity to participate in county business. Documentation of the various proposals received, the selection process, and criteria should be retained to demonstrate compliance with applicable laws or regulations and support decisions made.

### 3.2 Bonuses

The Board approved year-end bonus payments to both township employees in violation of the Missouri Constitution. The December 2022 Board meeting minutes indicated each employee received \$100. These payments represent bonus compensation for services previously rendered. The Board President indicated the Board was unaware of the law prohibiting bonus payments.

Payments for services previously rendered are in violation of Article III, Section 39(3), Missouri Constitution and contrary to Attorney General's Opinion 72-1955 (June 14, 1955), which states, ". . . a government agency which derives its power and authority from the Constitution and laws of this state would be prohibited from granting extra compensation in the form of bonuses to public officers or servants after the service has been rendered."

### 3.3 Contract labor and employee classifications

The Board did not document the reasons for classifying the township officials (Board members and clerk) as independent contractors rather than employees for income tax purposes. The township did not withhold payroll and income taxes from payments made to the township officials during the year ended December 31, 2022, and also did not file a 1099 form for one of the Board members or the Township Clerk, each of whom received over \$600 in 2022.

Section 105.300, RSMo, defines an elected or appointed officer or employee of a political subdivision as an employee for Social Security and Medicare tax purposes. For employees, the IRS requires employers to report compensation on W-2 forms and withhold and remit income and payroll taxes. Similarly, Chapter 143, RSMo, includes requirements for reporting wages and withholding state income taxes. Sections 6041 to 6050Y of the Internal Revenue Code require non-wage payments of at least \$600 in one year to an individual be reported to the federal government on a 1099 form. The Board President indicated he was not aware of these requirements, Board members had been classified this way for years, and they believed payments to Board members were being handled correctly until we brought it to their attention.

### 3.4 Bereavement Pay

The Board paid \$800 of bereavement pay to an employee upon the death of his spouse in March 2022. The Board minutes indicate this was done to help the employee with funeral expenses and was approved unanimously. The



Pierce Township - Texas County  
Management Advisory Report - State Auditor's Findings

Board President indicated the Board did not know this type of payment was inappropriate.

Such payments violate Article VI, Section 23 of the Missouri Constitution, which prohibits any political subdivision of the state from granting or lending money to an individual, and is not a prudent use of township resources.

## Recommendations

The Board of Directors:

- 3.1 Solicit competitive bids for all applicable purchases in accordance with state law. Documentation of bids solicited and justification for bid awards should be maintained by the Township Clerk.
- 3.2 Discontinue paying employee bonuses.
- 3.3 Determine the proper classification for township officials to ensure compliance with state and federal laws and regulations.
- 3.4 Ensure all disbursements are a prudent use of public funds and discontinue bereavement pay.

## Auditee's Response

- 3.1 *We agree and we make an effort to ensure the best prices are obtained when purchasing goods and services for the township. We will ensure that documentation of bidding for future transactions is maintained.*
- 3.2 *We agree and are no longer paying employee bonuses.*
- 3.3 *We will discuss this recommendation with our accounting professional and determine the appropriate classification for township officials.*
- 3.4 *We agree with the recommendation and will discontinue bereavement pay in the future. However, we want to make it clear that this decision was made after Board discussion and was unanimous. The citizens of the township were made aware of the decision to make this payment and were in support of it. This was an unusual situation and is not expected to reoccur.*

## 4. Electronic Communication Policy

The township has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.



Pierce Township - Texas County  
Management Advisory Report - State Auditor's Findings

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>1</sup>

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the township is retained as required by state law. The Board President indicated the Board was unaware of the electronic communications guidelines.

## Recommendation

The Board of Directors develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

## Auditee's Response

*We agree and will work to develop a policy to address this sometime this year.*

## 5. Road Maintenance Plan

The Board has not developed a formal annual maintenance plan for township roads. Formal, approved, road maintenance plans, prepared along with the budget and with citizen input, serve as a useful management tool and provide greater input into the overall budgeting process. Such plans should include a description of roads needing maintenance, the type of work to be performed, an estimate of the quantity and cost of materials needed, the dates such work could begin, the amount of labor required to perform the work, and other relevant information. The Board President indicated he monitors employees' work but had not considered the importance of a documented plan.

A plan provides a means to more effectively monitor and evaluate the progress made in the repair and maintenance of roads throughout the year.

## Recommendation

The Board of Directors establish a formal annual road maintenance plan.

## Auditee's Response

*We agree. The current Board has already begun to establish a formal road maintenance plan and will work towards finalizing it in conjunction with the 2025 budget.*

<sup>1</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed January 30, 2024.



Pierce Township - Texas County  
Management Advisory Report - State Auditor's Findings

## 6. Record Retention

The Board did not document the passing of official township records to successor officers when elected or appointed to office as required by state law.

After taking office in May 2021, the Township Clerk requested the Board provide her the official records of the township. In a June 2021 Board meeting, discussion was held over which official should be the custodian of records for the township and the Board determined the Township Clerk would be the custodian of records. Some township records were transferred from the prior Township Clerk (now serving as Board President) to the successor Township Clerk in June 2021, but no documentation of what records were transferred was provided.

On July 26, 2021, the Township Clerk filed a missing records report with the Texas County Sheriff's department indicating some township records were missing. Statements filed with this complaint allege some township records were transferred to the Township Clerk from her predecessor in June 2021, but after inspecting the records provided, she determined there were no records provided for 2019 through 2021. In November 2022, the Board President contacted the Sheriff's department to report that the missing records had been located in a container in the township building. It is unclear where the records were located prior to November 2022 and no further action was taken by the Sheriff's department. The Board indicated it was unaware of the requirement for documenting the transfer of records.

Section 65.510, RSMo, requires records to be transferred by any outgoing officer to his or her successor when the term of office ends, and documentation of the transfer of the records be prepared and a copy be filed with the Township Clerk.

## Recommendation

The Board of Directors ensure all official records are transferred to successor officials timely during each transition of officials and documentation of the records transferred is prepared and filed with the Township Clerk.

## Auditee's Response

*We agree. Documentation is now kept of the transfer of any records from one official to the next. All township records have been properly accounted for to the extent possible.*

---

# Pierce Township - Texas County

## Organization and Statistical Information

---

Pierce Township is one of 17 townships in Texas County and is located in the southeast region of that county. The township was created in 1852. According to the Census Reporter, the township covers approximately 54 square miles and has a population of 364. The township employed 2 part-time employees to perform road maintenance as of December 31, 2022.

There are 4 elected officials in Pierce Township, including 3 members of the Board of Directors, and 1 township clerk. The township's elected Board of Directors consists of the township trustee (who serves as a board member/ex officio treasurer) and 2 additional board members. One of these 2 board members is elected as president. All officers are elected biennially and take office in April following the election. All elected officials receive \$50 per regular meeting attended, and \$20 for each special meeting attended. The elected officials at December 31, 2022, are identified below.

### Elected Officials

Name and Title	Compensation for the Year Ended December 31, 2022
Jeff Malam, President	\$ 510
Daryl Bradford, Board Member (1)	630
Michael Zeller, Treasurer (2)	510
Linda Bradford, Clerk (3)	630

- (1) Hank Hustus was elected to this position in April 2023. Larry Curnutt was appointed in August 2023 to replace Hank Hustus.
- (2) Bradley Belt was elected to this position in April 2023.
- (3) Brittany Clinton was elected to this position in April 2023 and resigned in June 2023. Amber Wake was appointed in July 2023.

### Financial Activity

A summary of the township's financial activity prepared using the township's bank statements for the year ended December 31, 2022, follows.



Pierce Township - Texas County  
Organization and Statistical Information

Pierce Township - Texas County  
Schedule of Receipts, Disbursements, and Changes in Cash  
Year Ended December 31, 2022

RECEIPTS (1)	\$ 80,990
DISBURSEMENTS (1)	<u>63,685</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	17,305
 CASH, JANUARY 1, 2022	 <u>64,280</u>
CASH, DECEMBER 31, 2022	<u>\$ 81,585</u>

(1) Receipts and disbursements do not include transfers between accounts.



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Wayne Wallingford, Director  
Department of Revenue  
and  
Jan M. Zimmerman, Chairman  
Missouri Gaming Commission  
and  
Dr. Margie Vandeven, Commissioner  
Department of Elementary and Secondary Education  
Jefferson City, Missouri

To address our responsibilities of Section 313.822(3), RSMo, we have audited the revenues of and the transfers from the Gaming Proceeds for Education Fund to the Classroom Trust Fund and the expenditures from that fund, as part of our audit of the State of Missouri's Annual Comprehensive Financial Report (ACFR), as of and for the year ended June 30, 2023, and have issued our report (Report No. 2024-023), dated March 14, 2024.

Gaming Proceeds for Education Fund revenues consist of taxes collected from Missouri casinos. No expenditures occur from the Gaming Proceeds for Education Fund. Revenue from that fund is transferred to the Classroom Trust Fund (over 99 percent) and the School District Bond Fund (less than 1 percent). The State of Missouri's ACFR is comprised of the financial statements of the governmental activities (including the Gaming Proceeds for Education Fund and the Classroom Trust Fund), the business-type activities, the aggregate discretely presented component units, each major fund (including the Public Education Fund, which includes the Gaming Proceeds for Education Fund and the Classroom Trust Fund), and the aggregate remaining fund information of the State of Missouri, and the related notes to the financial statements.

Our report expressed qualified opinions on the governmental activities and the General Fund because we were not allowed access to tax returns and related source documents for income taxes. Our report expressed unmodified opinions on all remaining opinion units.

Our audit determined the appropriation and expenditures from the Classroom Trust Fund decreased less than 1 percent from fiscal year 2022 to fiscal year 2023, and the appropriation was used for educational purposes. Because Gaming Proceeds for Education Fund revenues increased in recent years and transfer appropriations remained the same, the balance grew to approximately \$67 million as of June 30, 2023. Accordingly, this amount will remain in the fund until appropriations are increased to allow the balance to

be transferred in accordance with statute. No findings resulted from our audit procedures related to the Gaming Proceeds for Education Fund and the Classroom Trust Fund.

A handwritten signature in black ink, reading "S. Fitzpatrick". The signature is stylized with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor





**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Trevor Foley, Acting Director  
Department of Corrections  
Jefferson City, Missouri

To address our responsibilities of Section 217.595.6, RSMo, we have audited the revenues and the expenditures of the Working Capital Revolving Fund, as part of our audit of the State of Missouri's Annual Comprehensive Financial Report (ACFR), as of and for the year ended June 30, 2023, and have issued our report (Report No. 2024-023), dated March 14, 2024. The State of Missouri's ACFR is comprised of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information (including the Working Capital Revolving Fund) of the State of Missouri, and the related notes to the financial statements.

Our report expressed qualified opinions on the governmental activities and the General Fund, and unmodified opinions on all remaining opinion units (including the Working Capital Revolving Fund).

No findings resulted from our audit procedures related to the Working Capital Revolving Fund.

Scott Fitzpatrick  
State Auditor

March 2024  
Report No. 2024-024

## Report Request

---

This report is available online [here](#).

To request a paper copy of the report, please contact the Office of Administration at the following number: 573-751-4761.



## STAY CONNECTED

Stay up to date and subscribe to our report alerts from the State of Missouri Auditor's Office.

[SUBSCRIBE](#)

[UNSUBSCRIBE](#)



Contact Us to Report  
Fraud, Waste or Abuse in  
Government

**800-347-8597**

## **Audit Information**

---

[Audit Process](#)  
[Public Corruption and Fraud Division](#)  
[Petition Audit Information](#)  
[Follow-up Reports](#)

## **About Us**

---

[Scott Fitzpatrick](#)  
[Auditor's Office](#)  
[Contact Us](#)  
[Media Center](#)

## **Employment**

---

[Join MO State Auditor's Office](#)  
[Open Positions](#)  
[Benefits](#)

## **Local Government Forms & Reports**

---

[Show-Me Local Government Map](#)  
[Property Tax Calculators](#)  
[County Budget Forms and Templates](#)  
[Tax Increment Financing Reports](#)  
[Financial Reports](#)  
[Federal Forfeiture Reporting](#)  
[Data Breach Notifications](#)

[Privacy Policy](#)  
[Periodic Rule Review](#)

[Accessibility](#)  
[Proposed Rules](#)

[Missouri Accountability Portal](#)  
[Rules Governing the Office of the State Auditor](#)

[State of Missouri Home](#)  
[Rules Governing the Office of the State Auditor](#)



# Scott Fitzpatrick

---

## Missouri State Auditor

Ste. Genevieve County  
Public Administrator

Report No. 2024-022

March 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Ste. Genevieve County Public Administrator

Annual Settlements	The former Public Administrator did not file annual settlements timely. Of the 55 annual settlements filed for each ward or estate for the period of January 1, 2021, through March 17, 2022, the former Public Administrator did not file any by the required due date. The former Public Administrator filed 45 of the settlements between 30 and 182 days late. She filed the other 10 annual settlements less than 30 days after the due date. The Probate Division issued late filing citations for 12 of the annual settlements.
Disbursements	The former Public Administrator did not retain adequate supporting documentation for disbursements, totaling \$2,724, from 7 of 29 ward bank accounts reviewed. She did not maintain supporting documentation for 20 questionable and unsupported disbursements including 13 disbursements, totaling \$1,898, made to Walmart and 7 disbursements, totaling \$270, to other retail and online stores. She did not maintain supporting documentation for 6 payments identified as reimbursements, including 3, totaling \$263, to the former Public Administrator and 3, totaling \$293, to the mother of the ward.
Bank Reconciliations	The former Public Administrator did not prepare or maintain accurate bank reconciliations for ward accounts. For the 29 filings reviewed, the former Public Administrator should have completed 134 monthly bank reconciliations for the period reviewed. Of those 134 reconciliations due, 63 (47 percent) were inaccurate or were missing.
Electronic Data Security	Controls over the Public Administrator's computers are not sufficient. As a result, the Public Administrator's computers and data are not adequately protected and are susceptible to unauthorized access or loss.

In the areas audited, the overall performance of this entity was **Poor**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

Ste. Genevieve County Public Administrator

Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Introduction	
Background .....	4

---

Management Advisory	
Report - State Auditor's	
Findings	
1. Annual Settlements.....	5
2. Disbursements .....	6
3. Bank Reconciliations.....	7
4. Electronic Data Security.....	8

---

Supporting Documentation	11
--------------------------	----

---

<u>Appendix</u>	
A State Auditor Subpoena - Robin Naeger .....	11



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

County Commission  
and  
Public Administrator of Ste. Genevieve County


We have audited certain operations of the Ste. Genevieve County Public Administrator in fulfillment of our duties under Section 29.230, RSMo. Due to a complaint received through our Whistleblower Hotline alleging fiscal mismanagement, the State Auditor's Office initiated the audit. The scope of our audit included, but was not necessarily limited to, the period from January 1, 2021, through March 31, 2022. The objectives of our audit were to:

1. Evaluate the Public Administrator's internal controls over significant management and financial functions.
2. Evaluate the Public Administrator's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of the Public Administrator's management practices and procedures, including certain financial transactions.
4. Determine if improper use of public resources occurred and, if so, quantify the amount to the extent possible.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides such a basis.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) improper use of public resources. The accompanying Management Advisory Report presents our findings arising from our audit of the Ste. Genevieve County Public Administrator.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large initial "S" and a long horizontal stroke extending from the end.

Scott Fitzpatrick  
State Auditor



---

# Ste. Genevieve County Public Administrator

## Introduction

---

### Background

The Public Administrator serves as the court appointed personal representative for decedent estates and as guardian and/or conservator for individuals who are unable to care for themselves or their property when there is no one else to serve in that capacity. The Public Administrator was responsible for the financial activity of approximately 44 wards with assets totaling approximately \$514,000 as of January 1, 2021, and approximately 52 wards with assets totaling approximately \$778,000 as of January 1, 2022. The Public Administrator is required to file annual settlements with the Circuit Court, Probate Division, for each appointed ward or estate reflecting the financial activity for the year.

Robin Naeger was elected Ste. Genevieve County Public Administrator in November 2020 and began her term on January 1, 2021. During the year ended December 31, 2021, the Public Administrator received salary compensation of \$55,329. The Public Administrator supervises the daily operations of the Public Administrator's office. The Public Administrator's office employed 1 part-time employee for nearly all of Robin Naeger's time in office.

Robin Naeger resigned and Amanda Kuehn was appointed as Interim Public Administrator by the Ste. Genevieve County Commission on March 17, 2022. Robin Naeger is referred to as the former Public Administrator throughout this report. Amanda Kuehn was appointed temporary guardian/conservator on March 18, 2022, by the Twenty-Fourth Judicial Circuit Court, and on April 20, 2022, Governor Michael Parson appointed Amanda Kuehn as the Ste. Genevieve County Public Administrator.

In March 2022, the State Auditor's Office (SAO) received complaints through its Whistleblower Hotline alleging fiscal mismanagement within the Ste. Genevieve County Public Administrator's office. The SAO conducted an initial review of these matters under Section 29.221, RSMo. After completion of a review of documentation and communications provided, the SAO determined further investigation was warranted under Section 29.221, RSMo. In February 2023, SAO personnel informed the Ste. Genevieve County Commission that our office had received credible complaints and that under Section 29.230, RSMo, the SAO would conduct an audit of the Ste. Genevieve County Public Administrator.

---

# Ste. Genevieve County Public Administrator Management Advisory Report State Auditor's Findings

---

## 1. Annual Settlements

The former Public Administrator did not file annual settlements timely.

For each ward or estate, the Public Administrator is required to file an annual settlement with the Circuit Court, Probate Division, on the case anniversary date, detailing assets held, as well as financial activity for the previous year. We reviewed all 55 annual settlements filed for the period of January 1, 2021, through March 17, 2022, and noted the former Public Administrator did not file any by the due date. The former Public Administrator filed 45 of the settlements between 30 and 182 days late. She filed the other 10 annual settlements less than 30 days after the due date. The Probate Division issued late filing citations for 12 of the annual settlements. Probate Division personnel indicated they did not always issue citations because the Probate Clerk's workload did not allow her to focus exclusively on the Public Administrator's cases. They indicated both the clerk and judge verbally reminded the former Public Administrator of the need to file timely. The former Public Administrator indicated, during a recorded interview, that she was unable to complete annual settlements timely due to her numerous responsibilities.

Section 475.270, RSMo, requires the Public Administrator to file annual settlements at a time fixed by the court. Timely filing of annual settlements is necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

## Recommendation

The Public Administrator ensure annual settlements are filed timely.

## Auditee's Response

*The current Public Administrator provided the following response:*

*I am in agreement with this recommendation and continue to submit annual settlements prior to the due date.*

*The former Public Administrator provided the following response:*

*Nearly every time a settlement was late, it was because I was waiting for information/documentation from a facility or caseworker. It was COVID. For most of the first year, I was not allowed in many facilities due to their right to restrict access when they had outbreaks. They were nearly all short-staffed and unable to respond to my requests for documentation and receipt slips in a timely manner. No one is at fault here, that was life with the pandemic. Chaos. Nothing working as it should. There were things beyond my control, which did not affect my ability or dedication. Several settlements came due at the same time and were in various states of readiness when I was shoved out the door. They would have been on time and correct or I would have had time to make them so, had I been allowed the two weeks I offered in my resignation.*



## 2. Disbursements

The former Public Administrator did not retain adequate supporting documentation for disbursements, totaling \$2,724, from 7 of 29 ward bank accounts reviewed.

We reviewed the 25 filings (20 annual settlements and 5 Decedent Estates/Order of Discharge) made for wards with assets during the period of January 1, 2021, through September 1, 2021. We reviewed this time period because, during this time, the Probate Clerk indicated she had little to no time to review annual settlements before they were presented to the judge. As a result, there was less oversight of Public Administrator activity. We also reviewed 4 annual settlements (approximately 10 percent of the settlements filed) submitted for wards with assets during the period of September 1, 2021, to March 31, 2022, because the Judge requested additional documentation for these settlements.<sup>1</sup> The former Public Administrator did not retain adequate supporting documentation for 7 of 29 filings reviewed (24 percent). Without adequate documentation, there was nothing to indicate what was purchased and to demonstrate the purchases were necessary for the wards. We noted the following unsupported disbursements in the 7 filings.

- The former Public Administrator did not maintain supporting documentation for 20 questionable and unsupported disbursements (12 debit card purchases, 1 electronic payment, and 7 checks) from 6 ward bank accounts totaling \$2,168. The former Public Administrator made 13 of the disbursements, totaling \$1,898, to Walmart and the remaining 7 disbursements, totaling \$270, to other retail and online stores.
- For another ward, the former Public Administrator did not maintain supporting documentation for 6 payments identified as reimbursements, including 3, totaling \$263, to the former Public Administrator and 3, totaling \$293, to the mother of the ward.

During a recorded interview, the former Public Administrator discussed that all of the supporting documentation should have been in the wards' files or could have been obtained from her online account with Walmart. We were unable to access the Walmart account because it required an email confirmation from a deactivated email account. The former Public Administrator indicated, in response to questions about the printing and retaining physical copies of supporting documentation for online purchases, that "I'm pretty sure I always did, because I needed something to go by." However, we could not locate such documents in the wards' files or elsewhere in the Public Administrator's office.

<sup>1</sup> There were 67 total filings, 55 annual settlements and 12 other filings, during the audit period. The 29 reviewed were selected from this population.



Ste. Genevieve County Public Administrator  
Management Advisory Report - State Auditor's Findings  
Subpoena - Robin Naeger

To ensure payments are valid and proper and to reduce the risk of loss, theft, or misuse of funds, the Public Administrator should maintain adequate supporting documentation for all disbursements.

## Recommendation

The Public Administrator ensure disbursements are supported by adequate documentation to demonstrate the payments are necessary and appropriate disbursements of ward funds.

## Auditee's Response

*The current Public Administrator provided the following response:*

*I am in agreement and continue to maintain all supporting documentation of disbursements of ward assets.*

*The former Public Administrator provided the following response:*

*When I was in office I was able to provide any documentation requested and did. I cannot account for items missing or discovered to be in error after my resignation. Had any errors or omissions been brought to my attention while I had the power and access to address them, I could have.*

## 3. Bank Reconciliations

The former Public Administrator did not prepare or maintain accurate bank reconciliations for ward accounts. During a recorded interview, the former Public Administrator indicated she did not prepare bank reconciliations timely "because there were so many other demands of the job, so sometimes I was doing it 2 or 3 months after the fact."

For the 29 filings reviewed,<sup>2</sup> the former Public Administrator should have completed 134 monthly bank reconciliations. Of those 134 reconciliations due, 63 (47 percent) were inaccurate or were missing. The former Public Administrator did not have any explanation as to why the reconciliations contained errors and also stated, in a recorded interview, that she did not think it was necessary to provide all bank reconciliations to the court with the annual settlements because the annual settlements were her reconciliations over the whole period. We could not retrieve the missing bank reconciliations from the case system.

Performing and maintaining accurate, monthly bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded. The lack of bank reconciliations or inaccurate reconciliations may allow for errors or misstatements to go undetected.

## Recommendation

The Public Administrator complete and maintain accurate monthly bank reconciliations for all ward bank accounts.

<sup>2</sup> The filings reviewed were the same as those reviewed for annual settlement timeliness.



## Auditee's Response

*The current Public Administrator provided the following response:*

*I am in agreement and continue to maintain complete and accurate monthly bank reconciliations for all ward bank accounts.*

*The former Public Administrator provided the following response:*

*The accounting software I purchased needed an accurate beginning balance to set up each ward's account. To get that took time and research in some accounts where there were errors going years back. Because this job was 24 hours a day, 365 days a year for 4 years and for most of it I had only me to do it, streamlining the work was necessary. The paper check registers I felt were an outdated method which the EMS system could vastly improve upon for our purposes. I used them in tandem in the interim and did have some errors of my own to account for, but I could always account and answer for them when they arose in the process.*

*In any given moment I had to choose which fire to put out. I could easily log on and see a balance and know what was about to come or go from an account, so filling out a paper register was often the smaller fire in the big scheme of things. Many of the wards never have more than the few regular deposits and charges. It was the few who had constant demands beginning with the first stimulus drop, which caused chaos in the smooth workings of my office accounting.*

## 4. Electronic Data Security

Controls over the Public Administrator's computers are not sufficient. As a result, the Public Administrator's computers and data are not adequately protected and are susceptible to unauthorized access or loss.

### 4.1 User identification and passwords

Controls over user identifications and passwords need improvements.

- User identifications and passwords for accessing computers and the EMS system are shared by the Public Administrator and her staff. The Public Administrator's office only has one computer that can be assigned to the EMS system without additional charge; therefore, if staff need to work when the Public Administrator is out of the office, passwords are shared to gain access into the EMS system and the computer by the staff. The EMS system is used to do certain tasks such as backing up documents and maintaining bank reconciliations. The Public Administrator indicated she did not realize the importance of keeping passwords and user identifications confidential.
- The Public Administrator is not required to change her password periodically to help ensure it remains known only to her and is not required to have a minimum number of characters for her EMS system



password. The Public Administrator indicated she did not realize the importance of having password controls in place.

Unique user accounts and passwords are necessary to authenticate access to computers. The security of computer passwords and user accounts is dependent upon keeping them confidential. However, since passwords do not have to be periodically changed or contain a minimum number of characters and are allowed to be shared, there is less assurance the office is effectively limiting access to computers and data files. User identifications should not be shared since individual accountability for system activity could be lost and unauthorized system activity could occur. Passwords should be unique, confidential, contain a minimum number of characters, and be changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

## 4.2 Security controls

The Public Administrator does not have security controls in place to lock the EMS system after a specified number of incorrect login attempts. The former Public Administrator was not aware of and/or did not remember if any security controls were in place on her computer or the EMS system. The current Public Administrator indicated she was not aware of the importance of having security controls in place.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. If such controls are not available, it is critical passwords are unique, confidential, contain a minimum number of characters, and are changed periodically to reduce the risk they can be guessed. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

## Recommendations

The Public Administrator:

- 4.1 Ensure employees do not share user identifications and passwords, and require confidential passwords that contain a minimum number of characters and are periodically changed to prevent unauthorized access to computers and data.
- 4.2 Require computers to have security controls in place to lock after a specified number of incorrect logon attempts.

## Auditee's Response

*The current Public Administrator provided the following response:*

- 4.1 *I am continuing to work with the EMS system and the county IT department to limit the use of shared usernames and passwords as*



---

Ste. Genevieve County Public Administrator  
Management Advisory Report - State Auditor's Findings  
Subpoena - Robin Naeger

---

*much as possible. In addition, I have set a reminder on my computer to change my passwords every 90 days.*

- 4.2 *EMS system personnel indicated that these types of security controls are not available for this system.*

*The former Public Administrator provided the following response:*

*My office was always locked when I was even down the hall. My passwords were securely stowed away. I trusted only my assistants with access to the things they were assigned to manage and am aware of no breach. From the first week, I made repeated requests from the powers that be for assurances my data was securely and separately stored from the other offices, but never felt that was the case. The information was mine to protect and I did so.*



Appendix A  
Ste. Genevieve County Public Administrator  
State Auditor Subpoena - Robin Naeger



MISSOURI STATE AUDITOR

## SUBPOENA

To: **Robin Naeger**



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative(s), at the Wainwright State Office Building 111 North 7th Street, Room 334 St. Louis, MO 63101 at 10:30am on Thursday, September 14, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

*In lieu of appearance, physical access to the records described in Exhibit A may be granted for State Auditor staff on or before the appearance date listed above. Alternatively, records may be shipped to the Missouri State Auditor to the attention of Ethan Evans at 301 W. High St., Room 880, Jefferson City, MO 65102, to be received no later than the appearance date listed above.*

ISSUED this 24th day of August 2023, pursuant to Section 29.235.4(1), of the Revised Statutes of Missouri.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by hand delivery on this 31st day of August, 2023.





Appendix A  
Ste. Genevieve County Public Administrator  
State Auditor Subpoena - Robin Naeger

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the Ste. Genevieve County Public Administrator's Office for the time period of January 2020 to March 2022.

This request includes, but is not limited to, the following:

1. **E.g.** - All documentation (invoices, receipts, bank statements, bank reconciliations, etc.) for services provided to/by the Ste. Genevieve County Public Administrator's Office for the period of January 2020 through March 2022;
2. **E.g.** - All records related to account [REDACTED] Ste. Genevieve County Public Administrator for [REDACTED]
3. **E.g.** - All records related to account [REDACTED] Ste. Genevieve County Public Administrator for [REDACTED]
4. **E.g.** - All records related to account [REDACTED] Ste. Genevieve County Public Administrator for [REDACTED]
5. **E.g.** - All records related to account [REDACTED] Ste. Genevieve County Public Administrator for [REDACTED]
6. **E.g.** - All records related to account [REDACTED] Ste. Genevieve County Public Administrator for [REDACTED]
7. **E.g.** - All records related to account [REDACTED] Ste. Genevieve County Public Administrator for [REDACTED]
8. **E.g.** - All records related to account [REDACTED] Ste. Genevieve County Public Administrator for [REDACTED]
9. **E.g.** - All records related to account [REDACTED] Ste. Genevieve Public Administrator for [REDACTED]

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



# Scott Fitzpatrick

---

## Missouri State Auditor

### Carroll County

Report No. 2024-021

February 2024

[auditor.mo.gov](https://auditor.mo.gov)



# CITIZENS SUMMARY

## Findings in the audit of Carroll County

Sheriff's Controls and Procedures	The Sheriff has not segregated accounting duties or performed adequate supervisory reviews of detailed accounting records. The Sheriff does not review the work of the Office Administrator and there are no other staff in the Sheriff's office to segregate the duties or review the work. The Office Administrator does not prepare bank reconciliations or monthly lists of liabilities for the Sheriff's general account, and does not maintain a cumulative book balance in the accounting records. Because there is no cumulative book balance in the accounting records or a list of liabilities, the Office Administrator cannot ensure money is available to satisfy all liabilities. Sheriff's office personnel do not always retain copies of voided receipt slips and do not always deposit receipts timely. Sheriff's office personnel do not maintain a complete and accurate seized property inventory listing and do not conduct periodic physical inventories of seized property.
Sheriff's Compensation	The County Commission authorized a mid-term salary increase of \$2,000 to the Sheriff in January 2023, in violation of constitutional provisions.
Electronic Communication Policy	The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Carroll County

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory	
Report - State Auditor's	
Findings	
1. Sheriff's Controls and Procedures .....	4
2. Sheriff's Compensation.....	6
3. Electronic Communication Policy.....	7

---

Organization and Statistical	9
Information	



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

County Commission  
and  
Officeholders of Carroll County

We have audited certain operations of Carroll County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2022. The objectives of our audit were to:

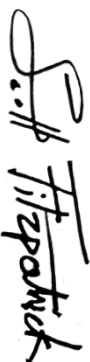
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal control, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Carroll County.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large initial "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# Carroll County

## Management Advisory Report

### State Auditor's Findings

---

#### **1. Sheriff's Controls and Procedures**

Controls and procedures in the Sheriff's office need improvement. The office collected money for civil paper service, concealed carry weapon permits, bonds, and other miscellaneous receipts totaling approximately \$30,000 during the year ended December 31, 2022.

##### **1.1 Segregation of duties**

The Sheriff has not segregated accounting duties or performed adequate supervisory reviews of detailed accounting records. The Office Administrator is primarily responsible for receipting, recording, and depositing receipts; making disbursements; billing for paper service and board bills; and reviewing and transmitting paper service and board bill payments collected. There are no other staff in the Sheriff's office to segregate the duties or review the work, and the Sheriff does not review the Office Administrator's work. The Sheriff indicated he trusts the Office Administrator to perform the above duties and does not believe it necessary to review her work.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating duties of receiving, recording, and depositing receipts; making disbursements; reconciling bank accounts; billing; and receiving and transmitting payments collected. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential and should include comparing daily receipts to deposits.

##### **1.2 Bank reconciliations**

The Office Administrator does not prepare bank reconciliations or monthly lists of liabilities for the Sheriff's general account, and does not maintain a cumulative book balance in the accounting records. The December 31, 2022, bank balance was \$1,952. Liabilities consisting of December collections of undisbursed fees totaled \$800, resulting in \$1,152 in unidentified money in the account.

Because there is no cumulative book balance in the accounting records or a list of liabilities, the Office Administrator cannot ensure money is available to satisfy all liabilities. The Office Administrator indicated she has not performed bank reconciliations, identified liabilities, or identified the remaining balance in the account because she was not aware she needed to perform these duties.

Preparing a cumulative book balance, adequate monthly bank reconciliations, and monthly lists of liabilities helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Regular identification of liabilities and a comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Differences should be adequately investigated and resolved.



Carroll County  
Management Advisory Report - State Auditor's Findings

### 1.3 Voided receipt slips

Sheriff's office personnel do not always retain copies of voided receipt slips. When a receipt slip needs to be voided during the collection process, the informal procedure is to mutilate the receipt slip and retain it for documentation purposes. However, Sheriff's deputies indicated, on several occurrences, they tore receipt slips out of the receipt book and disposed of them instead of marking the slip void. It is unclear why the deputies did not follow the office policy of retaining the voided receipt slips. Without retaining a copy of the voided receipt slips, it is not possible to ensure all money collected was deposited.

### 1.4 Depositing timely

Sheriff's office personnel do not always deposit receipts timely. We reviewed receipt and deposit documentation for \$7,383 of the approximately \$30,000 collected during the year ended December 31, 2022. We noted 6 deposits in which office personnel held receipts for at least 2 weeks before deposit. For example, between August 12, 2022, and August 25, 2022, \$1,530 received was not deposited until August 26, 2022. The Office Administrator indicated she does not have a set timeframe for making deposits and she is not able to make deposits more timely due to staffing shortages.

Failure to implement adequate depositing procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected.

### 1.5 Seized property controls

Sheriff's office personnel do not maintain a complete and accurate seized property inventory listing and do not conduct periodic physical inventories of seized property.

The Sheriff's office has 2 seized property logs with approximately 360 items listed. One is handwritten and is for items received in 2016 and prior, and the other is a computerized log they have used since 2016. The seized property officer indicated they have not merged the 2 logs or performed an inventory of seized property because they did not see a need. However, we noted some items were listed on both logs. We haphazardly selected 5 items from the logs to determine if the information was accurate and identified 2 items that could not be located: a baseball bat and a 2.5 ton floor jack. The computerized log indicated the floor jack was located in a garage with multiple other items. However, we found no seized property in the garage. Other seized property records indicated these items were on a list to return to the owner, but there is no confirmation this was done and the seized property listing was not updated. It is unclear why the baseball bat was missing from the evidence room. Additionally, we selected 5 items from the room to ensure they were listed on one of the logs and noted no problems.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Maintaining complete and accurate inventory control records and performing periodic physical inventories with the results





Carroll County  
Management Advisory Report - State Auditor's Findings

compared to inventory records is necessary to ensure seized property is accounted for properly.

## Recommendations

The Sheriff:

- 1.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 1.2 Ensure a cumulative book balance, adequate monthly bank reconciliations, and lists of liabilities are prepared and reconciled timely. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 1.3 Mutilate and retain all voided receipt slips.
- 1.4 Ensure deposits are made timely.
- 1.5 Maintain a complete and accurate seized property log, ensure a periodic inventory is conducted and reconciled to the seized property log, and investigate any differences.

## Auditee's Response

- 1.1 *Limited funding prevents us from hiring extra administrative staff to segregate accounting duties. However, in keeping with the Auditor's recommendations, we will work to implement supervisory reviews of accounting and bank records.*
- 1.2 *We agree with your finding and are working on this issue.*
- 1.3 *We agree with your finding and have implemented a policy to accomplish this.*
- 1.4 *We agree with your finding and have implemented a policy to accomplish this.*
- 1.5 *We agree with your findings and are working on creating and implementing a policy to ensure accurate records are maintained and annual inventories are completed on a timely basis.*

## 2. Sheriff's Compensation

The County Commission authorized a mid-term salary increase of \$2,000 to the Sheriff in January 2023, in violation of constitutional provisions. The Sheriff was re-elected in 2021 at the salary level approved by the Carroll County Salary Commission.

Section 57.317.1(2), RSMo, enacted in 2021, states the sheriff shall receive an annual salary computed based on a percentage of the compensation of an



## Carroll County Management Advisory Report - State Auditor's Findings

associate circuit judge of the county, with the percentage determined by a statutory schedule using the county's current assessed valuation level. The law indicates if the increase to the Sheriff's salary is less than \$10,000, the increase shall take effect January 1, 2022, but if the salary increase is more than \$10,000, the increase shall be paid equally over a 5-year period. However, Article VII, Section 13, of the Missouri Constitution, prohibits an increase in compensation for state, county, and municipal officers during the term of office. Court cases have concluded that to receive additional compensation during a term of office there must be: 1) no existing compensation for the office; 2) new or additional duties extrinsic or not germane to the office; or 3) the mid-term increase must result from the application of a statutory formula for calculating compensation that was in place prior to the individual being elected or taking office. None of those circumstances exist; therefore, the increase to the Sheriff's salary should be effective only for any Sheriff elected and sworn into office after the new salary schedule was authorized.

The County Commission did not seek a written legal opinion on these matters. If the raise was allowable, the total increase should have been \$12,553, and the annual payment one-fifth of that. However, the County Commission misinterpreted the law and elected to increase the Sheriff's salary \$2,000 per year over a 5-year period, for a total of \$10,000. The County Commission indicated it did not implement the raise on January 1, 2022, because it was awaiting the conclusion of litigation regarding the authorizing senate bill. Upon conclusion of that litigation, the County Commission determined it was appropriate to provide the salary increase to the Sheriff and it believed it was required to do this because of the change in state law.

### Recommendation

The County Commission discontinue the mid-term salary increase and consider various methods for possible recoupment of money already paid.

### Auditee's Response

*We have discontinued the annual raises for the Sheriff stipulated by Section 57.317.1(2), RSMo. We will seek legal advice regarding the proper procedures going forward in an attempt to stay in full compliance of all Missouri statutes regarding the Sheriff's proper annual salary.*

## 3. Electronic Communication Policy

The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo,



---

Carroll County  
Management Advisory Report - State Auditor's Findings

---

provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>1</sup>

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The Commission indicated it was unaware of the record retention requirements and the electronic communications guidelines.

## Recommendation

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

## Auditee's Response

*We agree with this recommendation and are in the process of preparing a written records management and retention policy.*

---

<sup>1</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed December 21, 2023.

---

# Carroll County

## Organization and Statistical Information

---

Carroll County is a township-organized, third-class county. The county seat is Carrollton. The county's population was 8,497 in 2020, according to the U.S. Census Bureau.

Carroll County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 34 full-time employees and 1 part-time employee on December 31, 2022. The townships maintain county roads.

County operations also include a Senate Bill 40 Board.

### Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2023	2022
Stan Falke, Presiding Commissioner	\$	38,524
Everett Shields, Associate Commissioner		36,524
David Martin, Associate Commissioner		36,524
Janet Horine, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Norma L. Sparks, County Clerk		52,309
Cassandra Brown, Prosecuting Attorney		57,254
William Jewel McCoy, Sheriff		61,591
Steven W. Bittiker, County Coroner		17,142
Linda Leabo, Public Administrator		44,662
Megan Endicott, County Collector-Treasurer (2), year ended March 31,	60,115	
Devin Ford Frazier, County Assessor, year ended August 31,		54,309
Marcus J. Magee, County Surveyor (3)		

(1) Compensation is paid by the state.

(2) Includes \$1,280 of commissions earned for collecting city property taxes.

(3) Compensation on a fee basis.



# Scott Fitzpatrick

---

## Missouri State Auditor

### FOLLOW-UP REPORT ON AUDIT FINDINGS

#### City of Purcell

Report No. 2024-020

February 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# City of Purcell

## Follow-Up Report on Audit Findings

### Table of Contents

---

State Auditor's Letter	2
------------------------	---

---

#### Status of Findings\*

---

1.	Misappropriated and Undeposited Money .....	3
2.	Oversight, Annual Audits, and Bonding .....	3
3.	Financial Condition .....	5
4.	Accounting Controls and Procedures .....	5
5.1	Disbursements - Procurement procedures and contracts .....	7
5.2	Disbursements - Supporting documentation and review .....	7
5.3	Disbursements - Credit card receipt and payment .....	8
7.	Payroll .....	8
8.	Budgets, Financial Reporting, and Maintenance Planning .....	9
9.1	Board Qualifications, Ordinances, and Sunshine Law - Board qualifications .....	10
9.2	Board Qualifications, Ordinances, and Sunshine Law - Ordinances .....	10
9.3	Board Qualifications, Ordinances, and Sunshine Law - Sunshine law .....	11

\*Includes selected findings



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the Honorable Mayor  
and  
Members of the Board of Aldermen  
City of Purcell, Missouri

We have conducted follow-up work on certain audit report findings contained in Report No. 2022-033, *City of Purcell* (rated as Poor), issued in June 2022, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings for which follow up is considered necessary, and inform the city about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
  - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
  - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
  - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
  - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by the City Treasurer and held discussions with the City Clerk and City Treasurer to verify the status of implementation for the recommendations. Documentation provided by the city included Board meeting minutes, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during January 2024.

A handwritten signature in black ink that reads "S. Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# City of Purcell

## Follow-Up Report on Audit Findings

### Status of Findings

---

#### 1. Misappropriated and Undeposited Money

From February 1, 2021, to April 12, 2021, at least \$3,233 was misappropriated or was missing from the city. In March 2021, the former Mayor Pro Tem improperly issued 4 checks, totaling \$1,988 with each payee line indicating a payee name and "or Nancy Wilson" as a joint payee. Former Mayor Pro Tem Wilson subsequently deposited these checks into her personal bank account.

The former Mayor Pro Tem also improperly withdrew \$400 cash in April 2021, from the city's General account, and improperly issued a \$200 check in April 2021, to a routine city vendor and then negotiated the check. Also in April 2021, the former Mayor Pro Tem issued a \$500 check to an individual for "Mowing and Cleaning City Hall." The payee of this check indicated the former Mayor Pro Tem took her to the bank to cash the check and the former Mayor Pro Tem gave her \$250 cash and kept the remaining \$250 cash.

Adjustments totaling \$160 (\$80 each month) were improperly applied to the former Mayor Pro Tem's electronic utility account in January and February 2021. The former Mayor Pro Tem did not pay for utility and trash services estimated at \$70 that were due in March 2021.

Utility receipts totaling \$165 received by the Mayor Pro Tem in March 2021 were not deposited and were missing. Additionally, 5 utility customers contacted city officials and indicated they made utility payments, totaling \$670, during the time period the former Mayor Pro Tem was handling utility receipts, but the receipts were not deposited.

#### Recommendation

The Board of Aldermen continue to work with law enforcement officials, as necessary, regarding the improper disbursements, improperly recorded utility adjustments, utility services not paid, and missing money, and obtain additional restitution, if possible.

#### Status

##### **Implemented**

On May 27, 2021, the Jasper County Sheriff's office questioned and then arrested the former Mayor Pro Tem. She was charged with a class D felony of stealing in the amount of \$2,588. In January 2022, the former Mayor Pro Tem pleaded guilty in circuit court to an amended charge of a class A misdemeanor of stealing and was sentenced to one year in jail, with a suspended execution of the sentence, and 2 years unsupervised probation. The former Mayor Pro Tem was also ordered to pay court costs of \$147 and restitution in the amount of \$2,588. The defendant's \$2,600 cash bond was applied to restitution and court costs. The remaining money owed by the former Mayor Pro Tem was written off by the city.

#### 2. Oversight, Annual Audits, and Bonding

The Board did not provide adequate oversight, obtain annual audits as required by state law, or bond city officials with access to city money.





City of Purcell  
Follow-up Report on Audit Findings  
Status of Findings

## 2.1 Oversight and segregation of duties

The former Board did not establish adequate oversight or segregation of duties over the various financial accounting functions. The former Board did not always adequately monitor the city's financial activity; review or compare checks written to supporting documents, such as invoices or bank statements; or require dual signatures on city checks.

### Recommendation

The Board of Aldermen segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures. In addition, the Board should require dual signatures on all checks.

### Status

#### **Not Implemented**

The City Treasurer indicated no formal procedures have been implemented to segregate accounting duties. The Board receives and reviews a balance sheet and a profit/loss report generated from the city's accounting system and a fund balance report prepared by the City Treasurer each month. However, the Board does not review bank statements for the city's two bank accounts. Our review of the November 30, 2023, balance sheet for the General bank account showed a balance of \$316,919, the fund balance report prepared by the City Treasurer showed a balance of \$316,030, and the bank reconciliation showed a reconciled bank balance of \$316,868. City officials did not document their review of these records, the differences noted, or an explanation of the differences.

Our review of the November 2023 canceled checks noted 2 signatures on all of the checks; however, several of the checks were signed only by city employees (City Clerk and City Treasurer), with no subsequent documented Board review or approval. We also noted some checks from May 2023 were issued with only 1 signature, and some checks issued to the Mayor and City Treasurer were signed by themselves.

## 2.2 Annual audit

The city did not obtain an annual audit of its sewer system for the year ended December 31, 2020, as required by state law.

### Recommendation

The Board of Aldermen obtain annual audits of the water and sewer system as required by state law.

### Status

#### **Not Implemented**

The Board has not obtained an annual audit of the water and sewer system for the years ended December 31, 2020, 2021 and 2022. The city's water and sewer system was sold in October 2022. The City Treasurer indicated she has contacted an accounting firm to conduct an audit, and this firm is scheduled to attend the next Board meeting.



City of Purcell  
Follow-up Report on Audit Findings  
Status of Findings

---

## 2.3 Bonding

The Mayor and board members, who signed checks and had access to money held in bank accounts, were not covered by a bond.

### Recommendation

The Board of Aldermen maintain bond coverage for all personnel with access to city money.

### Status

#### **Partially Implemented**

The Board obtained bond coverage of \$25,000 for city employees in April 2023. However, the bond does not cover the Mayor, who also signs checks. The City Treasurer indicated the Board will discuss this at its next meeting.

---

## 3. Financial Condition

The city was in poor financial condition. For the year ended December 31, 2020, the city's General account reconciled bank balance was \$15,460, which was only slightly greater than the city's average monthly expenditures of \$14,778. Further, the Board was not adequately monitoring the city's financial condition, because it did not receive budget-to-actual information by fund or timely financial reports.

### Recommendation

The Board of Aldermen ensure it receives detailed financial data monthly, perform immediate and long-term planning, and closely monitor and take necessary steps to improve the city's financial condition.

### Status

#### **Partially Implemented**

The November 30, 2023, balance sheet reported a balance of \$316,919 in the city's General account and a balance of \$13,649 in its COVID Relief account. This was after the city sold its water and sewer system in October 2022, which resulted in a reduction in revenues and expenditures for the city. The Board receives and reviews a balance sheet and a profit/loss report generated from the city's accounting system and a fund balance report prepared by the City Treasurer each month. However, officials do not provide the Board budget-to-actual reports each month.

---

## 4. Accounting Controls and Procedures

Accounting controls and procedures needed improvement.

### 4.1 Receipting, recording, and depositing

Official prenumbered receipt slips were not issued for all payments received, the numerical sequence of the manual receipt slips issued was not accounted for, and manual receipt books were not always retained. Utility receipts were not always recorded or timely recorded in the computerized utility system. Deposits were not always made timely.

### Recommendation

The Board of Aldermen require the issuance of official prenumbered carbon copy receipt slips for all city receipts, ensure receipt slips are retained, and



City of Purcell  
Follow-up Report on Audit Findings  
Status of Findings

account for the numerical sequence of receipt slips. In addition, the Board of Aldermen should ensure utility and trash receipts are timely recorded in the computerized system and deposited timely and intact.

Status

**Not Implemented**

Our review of the November 14, 2023, deposit, totaling \$2,195, showed an official prenumbered carbon copy receipt slip was issued for only 1 of the 5 receipts deposited and the deposit was not timely. The City Clerk indicated they did not realize they were using more than 1 receipt book until we questioned the receipt numbers issued, which indicates they were not accounting for the numerical sequence of receipt slips. The City Clerk indicated they are now using 1 receipt book. The City Treasurer indicated she posts receipts to the accounting system at the time of deposit (approximately once a month). The receipts included in the \$2,195 deposit were received from October 12 to November 1, 2023.

4.2 Allocations and  
restricted funds

The city had no documentation to justify the allocations of salaries of the City Clerk, City Collector, and City Treasurer and wages of water/sewer and maintenance employees to the city's General, Road, Water, and Sewer Funds. The Board did not budget 2020 sales tax revenues for use in its Road Fund as required. City voters approved a sales tax for which 50 percent of revenues were to be used for roads and 50 percent for capital improvements. The Board instead budgeted 50 percent in the Capital Improvement Fund and 50 percent in the Water Improvement Fund. Also, the city received statewide sales tax and motor-vehicle related revenue in 2020 and 2019, which was restricted for the use on roads, but only a small portion was used for road improvements, and it is unclear if the remaining restricted revenues were used for street related purposes as required.

Recommendation

The Board of Aldermen ensure salaries and wages are allocated based on specific criteria and retain documentation to support the allocations to city funds. In addition, the Board of Aldermen should ensure city financial reports and budgets accurately reflect the use of the restricted revenues and monitor the use of those revenues for their required purpose.

Status

**Partially Implemented**

According to the 2023 annual city budget-to-actual report, the salaries of the Mayor, City Clerk, and City Treasurer were allocated solely to the General Fund. City officials did not provide documentation to support the choice to allocate all of these salaries to the General Fund when some may be allowable for the restricted funds if the city properly documented that decision.

City accounting reports also show 50 percent of sales taxes were recorded in the Road Fund and 50 percent in the Capital Improvement Fund, as required.



City of Purcell  
Follow-up Report on Audit Findings  
Status of Findings

These reports also indicate the statewide sales and motor vehicle related taxes restricted for road use were recorded in the Road Fund. The City Treasurer indicated the Board monitors the use of restricted funds at monthly meetings when it reviews the financial reports.

#### 4.3 Record retention

Many city financial records were not properly retained. A manual receipt book, individual receipt slips, manual utility billing reports, and supporting documentation for disbursements (including payroll) covering 2 months in 2021 could not be located by the city.

#### Recommendation

The Board of Aldermen retain all records in accordance with state law.

#### Status

##### **Partially Implemented**

No policies regarding record retention have been established. However, all records requested for our review were retained by the city and provided to us.

#### 5.1 Disbursements - Procurement procedures and contracts

The city did not solicit bids or proposals for sewer system repairs provided by 2 different vendors, sludge removal, audit services, road paving, or excavation/water line repair. In addition, the city did not have written contracts with 5 of these vendors. Also, the city's trash service contract expired in January 2020, and the Board did not enter into a new contract until December 2020 with the existing vendor. From February 2020 through November 2020, the same vendor continued to provide trash services to the city until the new contract was signed.

#### Recommendation

The Board of Aldermen ensure bids or proposals are obtained when applicable and enter into timely written contracts defining services provided and benefits received.

#### Status

##### **Implemented**

The city obtained and retained bids for road paving and park improvements, which were the 2 significant city purchases that required bids in 2023. The bids served as the written contract with the 2 selected vendors. The city no longer contracts for trash services.

#### 5.2 Disbursements - Supporting documentation and review

City officials could not provide supporting documentation for some disbursements or their approval of those disbursements.



City of Purcell  
Follow-up Report on Audit Findings  
Status of Findings

Recommendation	The Board of Aldermen maintain adequate supporting documentation for all disbursements and ensure invoices are adequately reviewed and approved prior to payment of invoices.
Status	<b>Partially Implemented</b>  Documentation was maintained for all November 2023 disbursements reviewed; however, there was no documentation to indicate the invoices were reviewed and approved prior to payment.
5.3 Disbursements - Credit card receipt and payment	The city did not retain credit card receipt slips for some credit card purchases and made duplicate payments to its credit card vendor.
Recommendation	The Board of Aldermen retain receipt slips for all credit card purchases and ensure invoices are marked paid to prevent duplicate payments.
Status	<b>Partially Implemented</b>  The City Treasurer indicated the city no longer has credit cards; however, the October meeting minutes indicated the Board approved the City Clerk to obtain a debit card for the city's General bank account. The Board has not adopted any policies or procedures related to reviewing debit card purchases.
7. Payroll	City officials did not maintain documentation to support all payroll transactions. City officials did not have sufficient documentation (e.g., timesheet or ordinance) to support a payment made to the City Clerk/Treasurer, with the memo line of the check indicating "Bonus-extra duties." City officials also could not provide timesheets to support a hourly maintenance employee's final payroll check. Finally, city officials could not provide payroll reports to support a payment to the Internal Revenue Service for federal payroll taxes.
Recommendation	The Board of Aldermen ensure adequate documentation is retained to support all payroll transactions.
Status	<b>Partially Implemented</b>  The City Clerk and City Treasurer still do not prepare timesheets. A monthly payroll report is generated to support payments made to the Internal Revenue Service for federal payroll taxes. Monthly payroll reports for the third quarter of 2023 agreed to related payments of payroll taxes.



City of Purcell  
Follow-up Report on Audit Findings  
Status of Findings

8. Budgets, Financial Reporting, and Maintenance Planning

The city did not prepare complete annual budgets or monitor budgets, file annual financial reports timely, publish semiannual financial statements in compliance with state law, or maintain a street maintenance plan.

8.1 Budgets

The city did not prepare a budget for the year ended December 31, 2021. There was no evidence in Board meeting agendas or minutes indicating a budget was adopted and approved for that year. The Board did not adequately monitor budget-to-actual receipts and disbursements because year-to-date budget-to-actual reports of financial activity were not presented to the Board during most of 2020 and a final budget-to-actual report was not prepared for the year ended December 31, 2020.

Recommendation

The Board of Aldermen prepare annual budgets that contain all information required by state law and ensure budgets are adequately monitored.

Status

**Partially Implemented**

A budget for the year ended on December 31, 2023, was prepared and approved by the Board; however, it did not contain all statutorily-required elements. The budget did not include the actual or budgeted amounts for the 2 preceding years, the actual beginning and estimated ending cash balance for any funds, or a budget message. In addition, the Board does not adequately monitor budget-to-actual receipts and disbursements throughout the year because monthly budget-to-actual reports are not presented to the Board. A year-end budget-to-actual report was prepared for and reviewed by the Board at the end of 2023.

8.2 Financial reporting

The city did not file a financial report with the SAO for the year ended December 31, 2020, until November 23, 2021, resulting in a fine of \$39,544.

Recommendation

The Board of Aldermen submit annual financial reports to the State Auditor's Office as required by state law.

Status

**Implemented**

The city submitted annual financial reports for the years ended December 31, 2021, and 2022, to the SAO as required by state law. The Missouri Department of Revenue is reducing the city's sales and use tax distributions each month until the fine related to the 2020 financial statement is paid in full.

8.3 Published financial statements

The city did not publish semiannual financial statements as required by state law for the year ended December 31, 2020, or the first 6 months of 2021.

Recommendation

The Board of Aldermen publish semiannual financial statements as required by state law.



City of Purcell  
Follow-up Report on Audit Findings  
Status of Findings

Status	<b>Implemented</b>  The city published semiannual financial statements for the first 6 months of 2023 as required by state law.
8.4 Street maintenance plan	City officials had not developed a formal annual maintenance plan for city streets.
Recommendation	The Board of Aldermen establish a formal annual street maintenance plan.
Status	<b>Not Implemented</b>  The city has not established a formal annual street maintenance plan; however, the City Treasurer indicated the Board discusses street maintenance at monthly meetings. The City Treasurer indicated that the Board plans to establish a formal annual street maintenance plan.
9.1 Board Qualifications, Ordinances, and Sunshine Law - Board qualifications	Former Alderwoman Nancy Wilson was elected as a write-in candidate and took the oath of office in June 2020 while owing delinquent personal property taxes. She did not pay her 2018 and 2019 personal property taxes until July 31, 2020, and still owed 2020 delinquent personal property taxes as of April 12, 2021, when the Board voted to remove her from office.
Recommendation	The Board of Aldermen establish procedures to ensure aldermen possess the qualifications required for holding office.
Status	<b>Partially Implemented</b>  The city has not developed formal procedures to address this. The City Treasurer indicated she checked the county's property tax website prior to the last election to ensure all individuals running for a board position had paid their property taxes.
9.2 Board Qualifications, Ordinances, and Sunshine Law - Ordinances	The city does not maintain an up-to-date official ordinance book. Various ordinances were approved by the Board for the year ended December 31, 2020, but not codified. The most recent ordinance codified was approved in August 2018.
Recommendation	The Board of Aldermen ensure the city's official ordinance book is complete and updated timely.
Status	<b>Not Implemented</b>  The ordinance book has not been codified. The City Treasurer indicated that the Board has begun updating ordinances, but these updates are not being



City of Purcell  
Follow-up Report on Audit Findings  
Status of Findings

added to the ordinance book. The City Treasurer indicated the city has explored using software for the updates.

**9.3 Board Qualifications,  
Ordinances, and  
Sunshine Law -  
Sunshine Law**

City officials could not locate minutes for all open meetings held, and closed meeting minutes were not prepared for 5 closed sessions referenced in open meeting minutes. The Board failed to specify the reasons for closing a meeting in the open meeting minutes for 4 of the 5 closed meetings held, and the agendas for 2 of these 4 closed meetings also did not cite the specific reasons for closure. In addition, the preparer did not sign the meeting minutes, and the date the Board approved the meeting minutes was not included for 15 open meetings.

**Recommendation**

The Board of Aldermen maintain complete and accurate meeting minutes for all meetings and ensure meeting minutes are signed by the preparer and approved by the Board. In addition, the Board of Aldermen should ensure specific reasons for closing a meeting are documented in the agendas and open meeting minutes.

**Status**

**Partially Implemented**

The city maintained meeting minutes for the monthly meetings held in October and November 2023, that were signed by the City Clerk, as preparer, and the Mayor and included the date of the Board's subsequent approval. The city held 2 closed meetings in March 2023 and both meeting agendas indicated the Board was closing the meetings to discuss issues relating to legal actions or real estate (Sections 610.021(1) and (2), RSMo). However, the closed meeting minutes did not document any discussions concerning real estate.





**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Dunklin County, Missouri

The Office of the State Auditor contracted for an audit of Dunklin County's financial statements for the 2 years ended December 31, 2022, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CliftonLarsonAllen, LLP, is attached.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large, stylized "S" and "F".

Scott Fitzpatrick  
State Auditor

February 2024  
Report No. 2024-019



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

### Recommendations in the audit of Dunklin County

2022-001

The county ensure the proper general ledger accounts are created to allow an individual to post transfers to the correct accounts. In addition, we recommend management train other staff members on how to properly record interfund transfers. A review process should also monitor for error in recording transfers.

**DUNKLIN COUNTY  
KENNETT, MISSOURI**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEARS ENDED DECEMBER 31, 2022 AND 2021**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](https://CLAconnect.com)

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
TABLE OF CONTENTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>3</b>
<b>FINANCIAL STATEMENTS</b>	
<b>STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND     INVESTMENT BALANCES – ALL GOVERNMENTAL FUNDS – REGULATORY     BASIS FOR THE YEARS ENDING DECEMBER 31, 2022 AND 2021</b>	<b>6</b>
<b>GOVERNMENTAL FUNDS</b>	
<b>COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,         AND CHANGES IN CASH AND INVESTMENT BALANCES BUDGET         AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY         BASIS FOR THE YEARS ENDING DECEMBER 31, 2022 AND 2021</b>	<b>8</b>
<b>FIDUCIARY FUNDS</b>	
<b>STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH         TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS FOR         THE YEAR ENDING DECEMBER 31, 2022</b>	<b>39</b>
<b>STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH         TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS FOR         THE YEAR ENDING DECEMBER 31, 2021</b>	<b>40</b>
<b>NOTES TO FINANCIAL STATEMENTS</b>	<b>41</b>
<b>FEDERAL COMPLIANCE SECTION</b>	
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>53</b>
<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>54</b>
<b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER     FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS     BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN     ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>55</b>
<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR     FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER     COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE</b>	<b>57</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>60</b>



## INDEPENDENT AUDITORS' REPORT

County Commission  
Dunklin County  
Kennett, Missouri

### ***Report on the Audit of the Financial Statements***

We have audited the accompanying financial statements of Dunklin County MO, Missouri (the County), which comprise cash and investments for each fund as of December 31, 2022 and 2021, and the related statements of receipts, disbursements, and changes in cash and investment balances – budget and actual for the years then ended and the related notes to the financial statements.

### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of each fund of the County as of December 31, 2022 and 2021, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note 1.

### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2022 and 2021, or changes in financial position for the years then ended.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Missouri. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Governmental Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Governmental Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

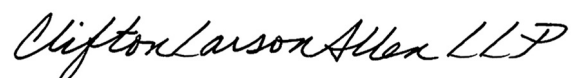
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole on the basis of accounting described in Noted 1.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated December 26, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
December 26, 2023

## **FINANCIAL STATEMENTS**



**DUNKLIN COUNTY  
KENNETT, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2022**

	Cash and Investments January 1, 2022	Receipts 2022	Disbursements 2022	Cash and Investments December 31, 2022
General Revenue Fund	\$ 7,136,814	\$ 7,099,973	\$ (6,353,142)	\$ 7,883,645
Assessment Fund	147,460	415,655	(358,559)	204,556
County Clerk Discretionary Fund	11,521	12,022	(7,755)	15,788
Domestic Violence Shelters Fund	13,277	1,934	-	15,211
Drainage District #12 Fund	1	-	-	1
Drainage District #48 Fund	64,226	31,008	(33,365)	61,869
Dunklin County Law Enforcement Restitution Fund	84,772	63,092	(53,977)	93,887
Emergency 911 Fund	241,948	709,609	(548,223)	403,334
Inmate Security Fund	114,131	423,759	(404,912)	132,978
Johnson Grass Fund	79,803	7,404	(16,460)	70,747
Law Enforcement Block Grant Fund	4,153	-	-	4,153
Law Enforcement Sales Tax Fund	686,908	1,754,402	(1,415,152)	1,026,158
Law Enforcement Training Fund	480	7,549	(8,029)	-
Levee #4 Fund	257,094	30,953	-	288,047
Levee #7 Fund	85,159	25,724	(17,725)	93,158
Opioid Fund	-	80,801	-	80,801
Prosecuting Attorney Bad Check Fund	2,311	10,062	(12,373)	-
Prosecuting Attorney Delinquent Tax Fund	8,688	802	-	9,490
Prosecuting Attorney Training Fund	189	2,235	(647)	1,777
Recorder User Fund	56,577	15,519	(2,792)	69,304
SEMO FTC Grant Fund	11,810	410,261	(410,468)	11,603
Sheriff Civil Fees Fund	13,828	62,971	(46,838)	29,961
Special Road and Bridge Fund	649,874	986,335	(931,425)	704,784
Tax Maintenance Fund	113,172	87,279	(45,253)	155,198
Victims Domestic Violence Fund	13,074	1,685	-	14,759
Sheriff Concealed Weapons Fund	143,840	-	-	143,840
Covid-19 Relief Fund	2,326,857	2,888,412	(1,059,423)	4,155,846
SB40 Fund	215,999	296,000	(215,011)	296,988
Total	<u>\$ 12,483,966</u>	<u>\$ 15,425,446</u>	<u>\$ (11,941,529)</u>	<u>\$ 15,967,883</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2021**

	Cash and Investments January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Investments December 31, 2021
General Revenue Fund	\$ 6,373,475	\$ 6,653,132	\$ (5,889,793)	\$ 7,136,814
Assessment Fund	85,746	388,804	(327,090)	147,460
County Clerk Discretionary Fund	7,121	7,200	(2,800)	11,521
Domestic Violence Shelters Fund	11,939	1,338	-	13,277
Drainage District #48 Fund	50,729	28,922	(15,425)	64,226
Drainage District #12 Fund	9,988	13	(10,000)	1
Drainage District #23 Fund	129	-	(129)	-
Drainage District #25 Fund	401	1	(402)	-
Dunklin County Law Enforcement Restitution Fund	66,845	52,984	(35,057)	84,772
Emergency 911 Fund	9,316	582,492	(349,860)	241,948
Inmate Security Fund	85,818	323,288	(294,975)	114,131
Johnson Grass Fund	88,918	5,648	(14,763)	79,803
Law Enforcement Block Grant Fund	1,599	2,554	-	4,153
Law Enforcement Sales Tax Fund	1,449,813	2,099,414	(2,862,319)	686,908
Law Enforcement Training Fund	5,369	1,518	(6,407)	480
Levee #4 Fund	233,943	23,186	(35)	257,094
Levee #7 Fund	77,218	24,866	(16,925)	85,159
Prosecuting Attorney Bad Check Fund	6,671	9,033	(13,393)	2,311
Prosecuting Attorney Delinquent Tax Fund	7,020	1,668	-	8,688
Prosecuting Attorney Training Fund	1,265	2,217	(3,293)	189
Recorder User Fund	44,046	15,329	(2,798)	56,577
SEMO FTC Grant Fund	11,032	373,641	(372,863)	11,810
Sheriff Civil Fees Fund	18,689	78,714	(83,575)	13,828
Special Road and Bridge Fund	582,949	880,827	(813,902)	649,874
Tax Maintenance Fund	101,188	85,921	(73,937)	113,172
Victims Domestic Violence Fund	11,177	1,897	-	13,074
Sheriff Concealed Weapons Fund	170,340	-	(26,500)	143,840
Covid-19 Relief Fund	128,041	2,835,152	(636,336)	2,326,857
SB40 Fund	285,456	286,000	(355,457)	215,999
Off System Bridge Fund	-	742,941	(742,941)	-
Total	<u>\$ 9,926,241</u>	<u>\$ 15,508,700</u>	<u>\$ (12,950,975)</u>	<u>\$ 12,483,966</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	General Revenue Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 4,147,037	\$ 2,000	\$ 3,938,687	\$ 3,223,500
Charges for Services	973,591	404,000	910,855	503,837
Intergovernmental Revenue	939,775	982,730	996,720	1,019,196
Other Revenue	315,602	243,994	251,371	217,622
Interest Income	91,138	26,000	25,498	61,000
Transfers in	632,830	-	530,000	-
Total Receipts	<u>7,099,973</u>	<u>1,658,724</u>	<u>6,653,132</u>	<u>5,025,155</u>
<b>DISBURSEMENTS</b>				
County Commission	321,009	313,137	640,734	285,044
County Clerk	189,916	143,750	174,783	144,750
Elections	124,448	134,500	69,147	107,100
Building and Grounds	463,002	415,600	377,878	391,887
Fringe	1,070,708	1,193,000	1,071,019	994,000
Hospital	15,702	12,500	12,131	4,000
Treasurer	200,047	143,300	181,215	148,850
Recorder of Deeds	142,914	81,460	119,683	88,980
Circuit Clerk	95,522	62,500	59,699	62,700
Court Administration	26,870	20,650	13,732	21,400
Public Administrator	182,314	124,498	159,306	110,890
Sheriff's Department	874,529	793,145	678,249	822,468
County Jail	1,827,075	1,701,286	1,590,077	1,515,205
Prosecuting Attorney's Salary	388,959	393,811	380,766	366,953
Juvenile Officer	209,764	215,450	175,391	207,950
County Coroner	84,869	62,600	68,611	28,500
Paternity Unit	85,833	105,210	85,256	107,210
Public Health and Welfare	23,165	22,025	17,116	20,000
Transfers Out	26,496	-	15,000	-
Total Disbursements	<u>6,353,142</u>	<u>5,938,422</u>	<u>5,889,793</u>	<u>5,427,887</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	746,831	(4,279,698)	763,339	(402,732)
Cash and Investments - Beginning of Year	<u>7,136,814</u>	<u>7,136,814</u>	<u>6,373,475</u>	<u>6,373,475</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 7,883,645</u>	<u>\$ 2,857,116</u>	<u>\$ 7,136,814</u>	<u>\$ 5,970,743</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Assessment Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 6,281	\$ 7,000	\$ 7,576	\$ 7,000
Intergovernmental Revenue	391,461	356,949	365,556	352,818
Interest Income	2,913	500	672	2,500
Transfers in	15,000	-	15,000	15,000
Total Receipts	415,655	364,449	388,804	362,318
<b>DISBURSEMENTS</b>				
Equipment	60	2,500	-	-
Telephone Expense	1,491	600	495	600
Materials and Supplies	8,328	15,300	404	13,500
Tuition / Training	594	4,000	2,936	4,000
Salaries	283,525	465,130	273,923	473,800
Mileage	47	2,500	981	2,500
Office Expenses	24,329	23,000	23,151	23,000
Professional Services	40,185	30,000	25,200	30,000
Total Disbursements	358,559	543,030	327,090	547,400
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	57,096	(178,581)	61,714	(185,082)
Cash and Investments - Beginning of Year	147,460	147,460	85,746	85,746
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 204,556</u>	<u>\$ (31,121)</u>	<u>\$ 147,460</u>	<u>\$ (99,336)</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	County Clerk Discretionary Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 2,347	\$ 2,750	\$ 3,595	\$ 2,800
Intergovernmental Revenue	9,407	3,000	3,568	2,000
Interest Income	268	30	37	40
Total Receipts	<u>12,022</u>	<u>5,780</u>	<u>7,200</u>	<u>4,840</u>
<b>DISBURSEMENTS</b>				
Salaries	4,112	3,000	800	3,000
Office Expenses	3,643	2,000	2,000	1,540
Total Disbursements	<u>7,755</u>	<u>5,000</u>	<u>2,800</u>	<u>4,540</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	4,267	780	4,400	300
Cash and Investments - Beginning of Year	<u>11,521</u>	<u>11,521</u>	<u>7,121</u>	<u>7,121</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 15,788</u>	<u>\$ 12,301</u>	<u>\$ 11,521</u>	<u>\$ 7,421</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Domestic Violence Shelters Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 1,718	\$ 1,300	\$ 1,292	\$ 1,200
Interest Income	216	40	46	75
Total Receipts	1,934	1,340	1,338	1,275
<b>DISBURSEMENTS</b>				
Total Disbursements	-	-	-	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	1,934	1,340	1,338	1,275
Cash and Investments - Beginning of Year	13,277	13,277	11,939	11,939
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 15,211</u>	<u>\$ 14,617</u>	<u>\$ 13,277</u>	<u>\$ 13,214</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Drainage District #48 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 30,059	\$ 29,000	\$ 28,667	\$ 25,000
Interest Income	949	250	255	400
Total Receipts	31,008	29,250	28,922	25,400
<b>DISBURSEMENTS</b>				
Repairs and Maintenance	33,365	70,000	15,425	50,000
Total Disbursements	33,365	70,000	15,425	50,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(2,357)	(40,750)	13,497	(24,600)
Cash and Investments - Beginning of Year	64,226	64,226	50,729	50,729
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 61,869</u>	<u>\$ 23,476</u>	<u>\$ 64,226</u>	<u>\$ 26,129</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Drainage District #12 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	-	-	13	100
Total Receipts	-	-	13	100
<b>DISBURSEMENTS</b>				
Drainage District Expenditures	-	-	10,000	19,975
Total Disbursements	-	-	10,000	19,975
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	(9,987)	(19,875)
Cash and Investments - Beginning of Year	1	1	9,988	9,988
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ (9,887)</u>

See accompanying Notes to Financial Statements.



**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Drainage District #23 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	-	-	-	2
Total Receipts	-	-	-	2
<b>DISBURSEMENTS</b>				
Drainage District Expenditures	-	-	129	-
Total Disbursements	-	-	129	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	(129)	2
Cash and Investments - Beginning of Year	-	-	129	129
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Drainage District #25 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Interest Income	-	-	1	10
Total Receipts	-	-	1	10
<b>DISBURSEMENTS</b>				
Drainage District Expenditures	-	-	402	-
Total Disbursements	-	-	402	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	(401)	10
Cash and Investments - Beginning of Year	-	-	401	401
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 411</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Dunklin County Law Enforcement Restitution Fund				
		2022	2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 61,726	\$ 55,000	\$ 52,698	\$ 60,000
Interest Income	1,366	400	286	600
Total Receipts	63,092	55,400	52,984	60,600
<b>DISBURSEMENTS</b>				
Salaries	49,397	40,000	34,057	67,000
Mileage	-	-	1,000	3,000
Other	4,580	3,500	-	-
Total Disbursements	53,977	60,500	35,057	85,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	9,115	(5,100)	17,927	(24,400)
Cash and Investments - Beginning of Year	84,772	84,772	66,845	66,845
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 93,887</u>	<u>\$ 79,672</u>	<u>\$ 84,772</u>	<u>\$ 42,445</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Emergency 911 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ 704,127	\$ 564,000	\$ 581,923	\$ 564,000
Interest Income	5,482	-	569	-
Total Receipts	709,609	564,000	582,492	564,000
<b>DISBURSEMENTS</b>				
Equipment	201,959	30,000	136,908	33,000
Telephone Expense	25,915	77,000	44,954	71,000
Materials and Supplies	194	500	-	-
Tuition / Training	6,164	10,000	2,554	1,000
Salaries	23,588	22,000	23,650	21,840
Employee benefits		3,500		3,160
Mileage	-	-	809	1,000
Office Expenses	1,617	3,100	8,118	8,000
Computer	1,897	5,000	-	-
Professional Services	286,889	337,000	132,867	40,000
Total Disbursements	548,223	488,100	349,860	179,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	161,386	75,900	232,632	385,000
Cash and Investments - Beginning of Year	241,948	241,948	9,316	9,316
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 403,334</u>	<u>\$ 317,848</u>	<u>\$ 241,948</u>	<u>\$ 394,316</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Inmate Security Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 419,060	\$ 316,496	\$ 321,620	\$ 154,504
Other Revenue	-	-	1,100	11,415
Interest Income	4,699	5,000	568	500
Total Receipts	423,759	321,496	323,288	166,419
<b>DISBURSEMENTS</b>				
Professional Services	154,912	150,772	144,975	80,000
Transfers Out	250,000	-	150,000	-
Total Disbursements	404,912	150,772	294,975	80,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	18,847	170,724	28,313	86,419
Cash and Investments - Beginning of Year	114,131	114,131	85,818	85,818
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 132,978</u>	<u>\$ 284,855</u>	<u>\$ 114,131</u>	<u>\$ 172,237</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Johnson Grass Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 6,119	\$ 5,500	\$ 5,228	\$ 5,500
Interest Income	1,285	500	420	600
Total Receipts	<u>7,404</u>	<u>6,000</u>	<u>5,648</u>	<u>6,100</u>
<b>DISBURSEMENTS</b>				
Materials and Supplies	16,350	15,000	13,912	15,000
Office Expenses	110	-	-	-
Other	-	-	851	1,200
Total Disbursements	<u>16,460</u>	<u>15,000</u>	<u>14,763</u>	<u>16,200</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(9,056)	(9,000)	(9,115)	(10,100)
Cash and Investments - Beginning of Year	<u>79,803</u>	<u>79,803</u>	<u>88,918</u>	<u>88,918</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 70,747</u></u>	<u><u>\$ 70,803</u></u>	<u><u>\$ 79,803</u></u>	<u><u>\$ 78,818</u></u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Law Enforcement Block Grant Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ -	\$ -	\$ 2,554	\$ 8,500
Total Receipts	-	-	2,554	8,500
<b>DISBURSEMENTS</b>				
Total Disbursements	-	-	-	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	2,554	8,500
Cash and Investments - Beginning of Year	4,153	4,153	1,599	1,599
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 4,153</u>	<u>\$ 4,153</u>	<u>\$ 4,153</u>	<u>\$ 10,099</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Law Enforcement Sales Tax Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 1,716,686	\$ 1,800,000	\$ 1,682,021	\$ 1,450,000
Charges for Services	16,345	65,000	411,543	20,000
Interest Income	21,371	6,000	5,850	10,000
Total Receipts	<u>1,754,402</u>	<u>1,871,000</u>	<u>2,099,414</u>	<u>1,480,000</u>
<b>DISBURSEMENTS</b>				
Interest	139,508	830,000	367,196	1,663,000
Insurance	235,644	200,000	198,772	185,000
Salaries	690,000	-	1,946,351	130,000
Transfers Out	350,000	-	350,000	-
Total Disbursements	<u>1,415,152</u>	<u>1,030,000</u>	<u>2,862,319</u>	<u>1,978,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	339,250	841,000	(762,905)	(498,000)
Cash and Investments - Beginning of Year	<u>686,908</u>	<u>686,908</u>	<u>1,449,813</u>	<u>1,449,813</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1,026,158</u>	<u>\$ 1,527,908</u>	<u>\$ 686,908</u>	<u>\$ 951,813</u>

See accompanying Notes to Financial Statements.



**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Law Enforcement Training Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 1,714	\$ 3,017	\$ 1,509	\$ 5,000
Interest Income	-	9	9	45
Transfers in	5,835	-	-	-
Total Receipts	<u>7,549</u>	<u>3,026</u>	<u>1,518</u>	<u>5,045</u>
<b>DISBURSEMENTS</b>				
Tuition / Training	7,253	5,753	5,376	4,000
Mileage	776	1,104	1,031	500
Total Disbursements	<u>8,029</u>	<u>6,857</u>	<u>6,407</u>	<u>4,500</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(480)	(3,831)	(4,889)	545
Cash and Investments - Beginning of Year	<u>480</u>	<u>480</u>	<u>5,369</u>	<u>5,369</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ (3,351)</u>	<u>\$ 480</u>	<u>\$ 5,914</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Levee #4 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Property Taxes	\$ 26,857	\$ 23,000	\$ 22,261	\$ 20,000
Interest Income	4,096	1,000	925	1,500
Total Receipts	30,953	24,000	23,186	21,500
<b>DISBURSEMENTS</b>				
Other	-	-	35	-
Total Disbursements	-	-	35	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	30,953	24,000	23,151	21,500
Cash and Investments - Beginning of Year	257,094	257,094	233,943	233,943
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 288,047</u>	<u>\$ 281,094</u>	<u>\$ 257,094</u>	<u>\$ 255,443</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Levee #7 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 24,393	\$ 25,000	\$ 24,536	\$ 22,000
Interest Income	1,331	300	330	600
Transfers in	-	-	-	-
Total Receipts	25,724	25,300	24,866	22,600
<b>DISBURSEMENTS</b>				
Repairs and Maintenance	17,725	50,000	16,925	40,000
Total Disbursements	17,725	50,000	16,925	40,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	7,999	(24,700)	7,941	(17,400)
Cash and Investments - Beginning of Year	85,159	85,159	77,218	77,218
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 93,158</u>	<u>\$ 60,459</u>	<u>\$ 85,159</u>	<u>\$ 59,818</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Opioid Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Other Revenue	\$ 80,578	\$ -	\$ -	\$ -
Interest Income	223	-	-	-
Total Receipts	80,801	-	-	-
<b>DISBURSEMENTS</b>				
Transfers Out	-	-	-	-
Total Disbursements	-	-	-	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	80,801	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 80,801</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Prosecuting Attorney Bad Check Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 7,231	\$ 19,000	\$ 9,014	\$ 16,000
Interest Income	1	100	19	100
Transfers in	2,830	-	-	-
Total Receipts	10,062	19,100	9,033	16,100
<b>DISBURSEMENTS</b>				
Mileage	745	-	1,493	6,500
Other	11,628	11,900	11,900	11,628
Total Disbursements	12,373	11,900	13,393	18,128
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(2,311)	7,200	(4,360)	(2,028)
Cash and Investments - Beginning of Year	2,311	2,311	6,671	6,671
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ 9,511</u>	<u>\$ 2,311</u>	<u>\$ 4,643</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Prosecuting Attorney Delinquent Tax Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 665	\$ 2,000	\$ 1,639	\$ 3,200
Interest Income	137	25	29	30
Total Receipts	802	2,025	1,668	3,230
<b>DISBURSEMENTS</b>				
Total Disbursements	-	-	-	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	802	2,025	1,668	3,230
Cash and Investments - Beginning of Year	8,688	8,688	7,020	7,020
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 9,490</u>	<u>\$ 10,713</u>	<u>\$ 8,688</u>	<u>\$ 10,250</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Prosecuting Attorney Training Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 2,214	\$ 4,000	\$ 2,214	\$ 3,000
Interest Income	21	-	3	10
Total Receipts	<u>2,235</u>	<u>4,000</u>	<u>2,217</u>	<u>3,010</u>
<b>DISBURSEMENTS</b>				
Tuition / Training	<u>647</u>	<u>4,000</u>	<u>3,293</u>	<u>3,000</u>
Total Disbursements	<u>647</u>	<u>4,000</u>	<u>3,293</u>	<u>3,000</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	1,588	-	(1,076)	10
Cash and Investments - Beginning of Year	<u>189</u>	<u>189</u>	<u>1,265</u>	<u>1,265</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 1,777</u>	<u>\$ 189</u>	<u>\$ 189</u>	<u>\$ 1,275</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Recorder User Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 14,537	\$ 16,000	\$ 15,142	\$ 15,000
Interest Income	982	300	187	400
Total Receipts	<u>15,519</u>	<u>16,300</u>	<u>15,329</u>	<u>15,400</u>
<b>DISBURSEMENTS</b>				
Mileage	239	300	121	150
Professional Services	2,553	12,000	2,677	12,000
Total Disbursements	<u>2,792</u>	<u>12,300</u>	<u>2,798</u>	<u>12,150</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	12,727	4,000	12,531	3,250
Cash and Investments - Beginning of Year	<u>56,577</u>	<u>56,577</u>	<u>44,046</u>	<u>44,046</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 69,304</u></u>	<u><u>\$ 60,577</u></u>	<u><u>\$ 56,577</u></u>	<u><u>\$ 47,296</u></u>

See accompanying Notes to Financial Statements.



**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	SEMO FTC Grant Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ 410,261	\$ 419,224	\$ 373,641	\$ 403,959
Total Receipts	410,261	419,224	373,641	403,959
<b>DISBURSEMENTS</b>				
Salaries	124,124	80,000	107,906	80,000
Mileage	51,725	17,944	51,964	17,944
Office Expenses	2,570	1,800	55	1,800
Other	1,913	-	-	-
Professional Services	230,136	299,760	212,938	284,495
Total Disbursements	410,468	419,224	372,863	403,959
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	(207)	-	778	-
Cash and Investments - Beginning of Year	11,810	11,810	11,032	11,032
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 11,603</u>	<u>\$ 11,810</u>	<u>\$ 11,810</u>	<u>\$ 11,032</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Sheriff Civil Fees Fund				
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 50,022	\$ 51,060	\$ 51,439	\$ 45,680
Intergovernmental Revenue	12,684	723	723	662
Interest Income	265	47	52	100
Transfers in	-	-	26,500	-
Total Receipts	<u>62,971</u>	<u>51,830</u>	<u>78,714</u>	<u>46,442</u>
<b>DISBURSEMENTS</b>				
Office Expenses	37,453	54,138	25,298	60,000
Other	6,805	11,730	10,963	7,150
Computer	2,580	47,316	47,314	4,263
Total Disbursements	<u>46,838</u>	<u>113,184</u>	<u>83,575</u>	<u>71,413</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	16,133	(61,354)	(4,861)	(24,971)
Cash and Investments - Beginning of Year	<u>13,828</u>	<u>13,828</u>	<u>18,689</u>	<u>18,689</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 29,961</u></u>	<u><u>\$ (47,526)</u></u>	<u><u>\$ 13,828</u></u>	<u><u>\$ (6,282)</u></u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Special Road and Bridge Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Tax Revenue	\$ 978,349	\$ 905,000	\$ 879,407	\$ 820,000
Interest Income	7,986	1,500	1,420	3,000
Total Receipts	986,335	906,500	880,827	823,000
<b>DISBURSEMENTS</b>				
Road and Bridge Projects	901,425	2,475,000	783,902	2,475,000
Transfers Out	30,000	-	30,000	-
Total Disbursements	931,425	2,475,000	813,902	2,475,000
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	54,910	(1,568,500)	66,925	(1,652,000)
Cash and Investments - Beginning of Year	649,874	649,874	582,949	582,949
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 704,784</u>	<u>\$ (918,626)</u>	<u>\$ 649,874</u>	<u>\$ (1,069,051)</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Tax Maintenance Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 83,898	\$ 82,050	\$ 85,439	\$ 90,300
Interest Income	3,381	500	482	750
Total Receipts	<u>87,279</u>	<u>82,550</u>	<u>85,921</u>	<u>91,050</u>
<b>DISBURSEMENTS</b>				
Salaries	23,060	50,000	56,449	70,325
Office Expenses	20,699	17,500	15,541	18,550
Other	1,494	2,000	1,947	1,000
Total Disbursements	<u>45,253</u>	<u>69,500</u>	<u>73,937</u>	<u>89,875</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	42,026	13,050	11,984	1,175
Cash and Investments - Beginning of Year	<u>113,172</u>	<u>113,172</u>	<u>101,188</u>	<u>101,188</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 155,198</u></u>	<u><u>\$ 126,222</u></u>	<u><u>\$ 113,172</u></u>	<u><u>\$ 102,363</u></u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Victims Domestic Violence Fund				
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	\$ 1,476	\$ 2,000	\$ 1,853	\$ 3,432
Interest Income	209	40	44	-
Total Receipts	1,685	2,040	1,897	3,432
<b>DISBURSEMENTS</b>				
Total Disbursements	-	-	-	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	1,685	2,040	1,897	3,432
Cash and Investments - Beginning of Year	13,074	13,074	11,177	11,177
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 14,759</u>	<u>\$ 15,114</u>	<u>\$ 13,074</u>	<u>\$ 14,609</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Sheriff Concealed Weapons Fund					
		2022		2021	
		Actual	Budget	Actual	Budget
RECEIPTS					
Total Receipts		\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS					
Transfers Out		-	59,046	26,500	-
Total Disbursements		-	59,046	26,500	-
RECEIPTS OVER (UNDER) DISBURSEMENTS		-	(59,046)	(26,500)	-
Cash and Investments - Beginning of Year		143,840	143,840	170,340	170,340
CASH AND INVESTMENTS - END OF YEAR		\$ 143,840	\$ 84,794	\$ 143,840	\$ 170,340

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Off System Bridge Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ -	\$ -	\$ 742,941	\$ -
Total Receipts	-	-	742,941	-
<b>DISBURSEMENTS</b>				
Salaries	-	-	742,941	-
Total Disbursements	-	-	742,941	-
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	-	-	-	-
Cash and Investments - Beginning of Year	-	-	-	-
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Covid-19 Relief Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Intergovernmental Revenue	\$ 2,829,962	\$ 2,829,178	\$ 2,829,178	\$ -
Interest Income	58,450	6,000	5,974	1,000
Total Receipts	<u>2,888,412</u>	<u>2,835,178</u>	<u>2,835,152</u>	<u>1,000</u>
<b>DISBURSEMENTS</b>				
Salaries	79,233	-	-	-
General Disbursements and Reimbursements to Subrecipients	980,190	-	636,336	128,541
Total Disbursements	<u>1,059,423</u>	<u>-</u>	<u>636,336</u>	<u>128,541</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	1,828,989	2,835,178	2,198,816	(127,541)
Cash and Investments - Beginning of Year	<u>2,326,857</u>	<u>2,326,857</u>	<u>128,041</u>	<u>128,041</u>
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u><u>\$ 4,155,846</u></u>	<u><u>\$ 5,162,035</u></u>	<u><u>\$ 2,326,857</u></u>	<u><u>\$ 500</u></u>

See accompanying Notes to Financial Statements.



**DUNKLIN COUNTY  
KENNETT, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL – ALL GOVERNMENTAL FUNDS – REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	SB40 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
<b>RECEIPTS</b>				
Charges for Services	296,000	300,000	286,000	300,000
Total Receipts	296,000	300,000	286,000	300,000
<b>DISBURSEMENTS</b>				
SB 40 Board Expenditures	215,011	273,399	355,457	418,400
Total Disbursements	215,011	273,399	355,457	418,400
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	80,989	26,601	(69,457)	(118,400)
Cash and Investments - Beginning of Year	215,999	215,999	285,456	285,456
<b>CASH AND INVESTMENTS - END OF YEAR</b>	<u>\$ 296,988</u>	<u>\$ 242,600</u>	<u>\$ 215,999</u>	<u>\$ 167,056</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM  
CASH TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS  
DECEMBER 31, 2022**

	Collector Fund	Treasurer Financial Institution Tax Fund	Treasurer Principal County Schools Fund	Treasurer Surplus Certificate Bids Fund	Treasury Schools Fund	Total Fiduciary Funds
<b>ASSETS</b>						
Cash and Certificates of Deposit	\$ 9,281,945	\$ 28,436	\$ 68,830	\$ 5,818	\$ 3,552	\$ 9,388,581
Total Assets	<u>\$ 9,281,945</u>	<u>\$ 28,436</u>	<u>\$ 68,830</u>	<u>\$ 5,818</u>	<u>\$ 3,552</u>	<u>\$ 9,388,581</u>
<b>LIABILITIES</b>						
Due to Others	\$ 9,281,945	\$ 28,436	\$ 68,830	\$ 5,818	\$ 3,552	\$ 9,388,581
Total Liabilities	9,281,945	28,436	68,830	5,818	3,552	9,388,581
<b>NET POSITION</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Net Position	<u>\$ 9,281,945</u>	<u>\$ 28,436</u>	<u>\$ 68,830</u>	<u>\$ 5,818</u>	<u>\$ 3,552</u>	<u>\$ 9,388,581</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM  
CASH TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS  
DECEMBER 31, 2021**

	Collector Fund	Treasurer Financial Institution Tax Fund	Treasurer Principal County Schools Fund	Treasurer Surplus Certificate Bids Fund	Treasury Schools Fund	Total Fiduciary Funds
<b>ASSETS</b>						
Cash and Certificates of Deposit	\$ 9,769,814	\$ 58,669	\$ 38,572	\$ 7,756	\$ 4,929	\$ 9,879,740
Total Assets	<u>\$ 9,769,814</u>	<u>\$ 58,669</u>	<u>\$ 38,572</u>	<u>\$ 7,756</u>	<u>\$ 4,929</u>	<u>\$ 9,879,740</u>
<b>LIABILITIES</b>						
Due to Others	\$ 9,769,814	\$ 58,669	\$ 38,572	\$ 7,756	\$ 4,929	\$ 9,879,740
Total Liabilities	9,769,814	58,669	38,572	7,756	4,929	9,879,740
<b>NET POSITION</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Net Position	<u>\$ 9,769,814</u>	<u>\$ 58,669</u>	<u>\$ 38,572</u>	<u>\$ 7,756</u>	<u>\$ 4,929</u>	<u>\$ 9,879,740</u>

See accompanying Notes to Financial Statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Dunklin County, Missouri (County), is governed by a three-member board of commissioners and was established in 1836 by an Act of the Missouri Territory. There are nine elected Constitutional Officers: County Clerk, Collector/Treasurer, Recorder of Deeds, Sheriff, Assessor, Coroner, Circuit Clerk, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

**A. Reporting Entity**

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include property tax assessments and collections, state/county courts administration, recording of instruments, public safety, emergency planning, road and bridge construction and maintenance, health and welfare services, and election services.

The financial statements referred to above include only the primary government of Dunklin, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

**B. Basis of Presentation**

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a statement of receipts, disbursements and changes in cash and investment balances – all governmental funds, a comparative statement of receipts, disbursements and changes in cash and investment balances – budget and actual – all governmental funds, and a statement of assets and liabilities arising from cash transactions – fiduciary funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. Following are fund types used by the County.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

Fiduciary Fund Types

Custodial funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units. Fiduciary funds are accounted for and reported similar to the governmental funds. These funds account for activities of collections for other taxing units by the Collector of Revenue and other fiduciary operations.

**C. Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, bonds, and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Budget and Budgetary Accounting**

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 of the Missouri Revised Statutes (RSMo), the County adopts a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
7. Budgets are prepared and adopted on the cash basis of accounting. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

See State Compliance Report for findings related to budgetary requirements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Property Taxes**

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2022 and 2021, for purposes of taxation was:

	2022	2021
Real Estate	\$ 218,711,060	\$ 205,101,090
Personal Property	113,212,650	94,511,734
Railroad and Utilities	17,006,459	16,059,571
Total	<u>\$ 348,930,169</u>	<u>\$ 315,672,395</u>

During 2022 and 2021, the Senate Bill 40 board approved a \$.10 and \$.10 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purpose of County taxation, as follows:

	2022	2021
Senate Bill 40 Board	\$ 0.1000	\$ 0.1000

**F. Cash Deposits and Investments**

Deposits and investments are stated at cost. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less, if applicable. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash equivalent balances are presented in the notes to the financial statements.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. Interfund Transactions**

Legally required transfers are reported as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

**NOTE 2 DEPOSITS AND INVESTMENTS**

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. County investments are nonnegotiable certificates of deposit. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

**Deposits**

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. The total bank balance as of December 31, 2022 and 2021 was insured through the Federal Deposit Insurance Corporation and pledged collateral.

**Summary of Carrying Values**

The carrying values of cash and investments in governmental and custodial funds are included in the financial statements at December 31 as follows:

	2022	2021
<b>Cash and Investments for Governmental Funds:</b>		
Cash	\$ 12,967,883	\$ 12,483,966
Investments	3,000,000	-
Total Governmental Cash and Investments	<u>\$ 15,967,883</u>	<u>\$ 12,483,966</u>
<b>Cash and Investments for Custodial Funds:</b>		
Cash	\$ 9,388,581	\$ 9,879,740
Investments	-	-
Total Custodial Cash and Investments	<u>\$ 9,388,581</u>	<u>\$ 9,879,740</u>

**Investment Interest Rate Risk**

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.



**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 3 CERTIFICATES OF PARTICIPATION**

In 2004, Certificates of Participation were issued in the original principal amount of \$9,260,000 for expanding, improving, furnishing, and equipping the County's Justice Center. On August 30, 2012, the County refunded the Series 2004 Certificates of Participation (Series 2012). In 2021, the County refunded the remaining Series 2012 principal balance of \$5,235,000 at an interest rate of 3.00% maturing on December 1, 2028 (Series 2021).

The following is a schedule of changes in certificates of participation and interest paid for the years ending December 31, 2022 and 2021:

	Balance 2021	Additions	Retirement	Balance 2022	Interest Paid
Series 2021	\$ 4,560,000	\$ -	\$ (690,000)	\$ 3,870,000	\$ 136,474
Total	<u>\$ 4,560,000</u>	<u>\$ -</u>	<u>\$ (690,000)</u>	<u>\$ 3,870,000</u>	<u>\$ 136,474</u>

	Balance 2020	Additions	Retirement	Balance 2021	Interest Paid
Series 2021	\$ -	\$ 5,235,000	\$ (675,000)	\$ 4,560,000	\$ -
Series 2012	6,405,000	-	(6,405,000)	-	144,456
Total	<u>\$ 6,405,000</u>	<u>\$ 5,235,000</u>	<u>\$ (7,080,000)</u>	<u>\$ 4,560,000</u>	<u>\$ 144,456</u>

The following is a schedule of future maturities for the years ending December 31:

<u>Year Ending December 31,</u>	Principal Maturities	Interest Maturities	Total
2023	\$ 710,000	\$ 116,100	\$ 826,100
2024	730,000	103,380	833,380
2025	750,000	77,081	827,081
2026	775,000	50,709	825,709
2027	800,000	27,150	827,150
2028	105,000	3,150	108,150
Total	<u>\$ 3,870,000</u>	<u>\$ 377,570</u>	<u>\$ 4,247,570</u>

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 4 DIRECT BORROWING**

In 2021, the County obtained equipment financing of \$850,120 for the purchase of a computer-aided dispatch system for the Emergency 911 Fund ("911 Equipment"). The loan matures in March 2026 with quarterly debt services payments at an interest rate of 2.35%. Title to the financed equipment passes to the County after satisfactory payment. In the event of default, the equipment lessor will have the right to demand all outstanding payments are due immediately or repossession of the financed equipment.

The following is a schedule of changes in equipment finance purchases and interest paid for the years ending December 31, 2022 and 2021:

	Balance 2021	Additions	Retirement	Balance 2022	Interest Paid
911 Equipment	769,270	-	(164,177)	605,093	16,149
Total	<u>\$ 769,270</u>	<u>\$ -</u>	<u>\$ (164,177)</u>	<u>\$ 605,093</u>	<u>\$ 16,149</u>

	Balance 2020	Additions	Retirement	Balance 2021	Interest Paid
911 Equipment	-	850,120	(80,850)	769,270	18,078
Total	<u>\$ -</u>	<u>\$ 850,120</u>	<u>\$ (80,850)</u>	<u>\$ 769,270</u>	<u>\$ 18,078</u>

The following is a schedule of future maturities for the years ending December 31:

Year Ending December 31,	Principal Maturities	Interest Maturities	Total
2023	\$ 210,281	\$ 16,321	\$ 226,602
2024	172,701	8,580	181,281
2025	177,100	4,181	181,281
2026	45,011	309	45,320
Total	<u>\$ 605,093</u>	<u>\$ 29,391</u>	<u>\$ 634,484</u>

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 5 INTERFUND TRANSFERS**

Transfers between funds for the years ended December 31 are as follows:

Fund Name	2022		2021	
	Transfer In	Transfer Out	Transfer In	Transfer Out
Assessment Fund	\$ 15,000	\$ -	\$ 15,000	\$ -
General Revenue Fund	632,830	(26,496)	530,000	(15,000)
Inmate Security Fund	-	(250,000)	-	(150,000)
Law Enforcement Sales Tax Fund	-	(350,000)	-	(350,000)
Law Enforcement Training Fund	5,836	-	-	-
Prosecuting Attorney Bad Check Fund	2,830	-	-	-
Sheriff Civil Fees Fund	-	-	26,500	-
Special Road and Bridge Fund	-	(30,000)	-	(30,000)
Sheriff Concealed Weapons Fund	-	-	-	(26,500)
Total	<u>\$ 656,496</u>	<u>\$ (656,496)</u>	<u>\$ 571,500</u>	<u>\$ (571,500)</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**NOTE 6 LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)**

**Plan Description**

The County's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with Sections 70.600-70.755, RSMo. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS' board of trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at [www.molagers.org](http://www.molagers.org).

**Benefits Provided**

LAGERS provides retirement, death, and disability benefits to employees of participating political subdivisions. All benefits vest after five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of five years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 6    LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (CONTINUED)**

Benefit terms provide for annual post-retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

**Contributions**

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 6.9% (General) and 6.1% (Police) of annual covered payroll.

For the years ended December 31, 2022 and 2021, the County paid \$137,051 and \$126,864 to LAGERS, respectively.

**NOTE 7    COUNTY EMPLOYEES' RETIREMENT FUND (CERF)**

**Plan Description**

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300, RSMo. The board of directors consists of 11 members, 9 of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multi-employer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 7 COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (CONTINUED)**

**Plan Description (Continued)**

Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

CERF issues audited financial statements. Copies of these statements may be obtained from the board of directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

**Contributions**

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining eight years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2022 and 2021, the County collected and remitted to CERF, employee contributions of \$63,478 and \$61,653, respectively, for the years then ended.

In addition, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of real estate and personal property tax declarations.
- Twenty dollars on each merchant and manufacturer's license issued.
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded.
- Five-ninths of the fee on delinquent property taxes.
- Interest earned on investment of the above collections prior to remittance to CERF.

The County remitted to CERF \$300,343 and \$332,195, respectively, for the years ended December 31, 2022 and 2021.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 8 PROSECUTING ATTORNEY RETIREMENT FUND**

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the state of Missouri is responsible for administration of this plan. The County has contributed \$11,628 and \$11,900, respectively, for the years ended December 31, 2022 and 2021.

**NOTE 9 CLAIMS, COMMITMENTS, AND CONTINGENCIES**

**Litigation**

The County is subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on financial condition of the County.

**Compensated Absences**

The County provides regular full-time employees with vacation time after they have completed a year of service. Vacation time accrues at the rate of one week per completed year of employment annually, for the first two years. After six years, vacation time will accrue at one additional day per completed year with a maximum of three weeks of vacation after ten years of employment. Vacation time must be used in the calendar year earned and may not be accumulated. An employee terminating from County service shall be allowed any earned and unused vacation time, either in time off after notice of termination, or salary. Each full-time employee earns one day of sick leave per month, up to a maximum of thirty days. Employees are not compensated for unused sick leave at termination.

**Federal and State Assisted Programs**

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial.

**NOTE 10 RISK MANAGEMENT**

The County is exposed to various risks of losses related to torts; theft of damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

**NOTE 9    RISK MANAGEMENT (CONTINUED)**

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this fund, a nonprofit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

## **FEDERAL COMPLIANCE SECTION**



**DUNKLIN COUNTY  
KENNETT, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	2022 Provided to Subrecipients	2022 Federal Expenditures	2021 Provided to Subrecipients	2021 Federal Expenditures	Total Federal Expenditures
<b>U.S. Department of Transportation</b>							
Passed Through the Missouri Highway and Transportation Commission:							
Highway Planning and Construction Cluster							
Highway Planning and Construction	20.205	B107(9)	\$ -	\$ -	\$ -	\$ 742,941	\$ 742,941
Total U.S. Department of Transportation			-	-	-	742,941	742,941
<b>U.S. Department of the Treasury</b>							
Direct:							
COVID19: Coronavirus State and Local Fiscal Recovery Funds	21.027	None	419,103	1,059,423		508,295	1,567,718
Passed Through the Missouri State Treasurer:							
COVID19: Coronavirus Relief Fund	21.019	None	-	-	-	128,041	128,041
Total U.S. Department of Treasury			419,103	1,059,423	-	636,336	1,695,759
<b>General Service Administration</b>							
Passed Through the Office of Secretary of State:							
Election Reform Payments	39.011	None	-	11,876	-	-	11,876
Total General Service Administration			-	11,876	-	-	11,876
<b>Election Assistance Commission</b>							
Passed Through the Office of Secretary of State:							
HAVA Election Security Grants	90.404	None	-	6,848	-	-	6,848
Total Election Assistance Commission			-	6,848	-	-	6,848
<b>U.S. Department of Health and Human Services</b>							
Passed Through the Missouri Department of Social Services:							
Child Support Enforcement Grant	93.563	ERS172-383	-	128,072	-	140,930	269,002
Total U.S. Department of Health and Human Services			-	128,072	-	140,930	269,002
<b>US Department of Homeland Security</b>							
Passed through Missouri Department of Public Safety:							
Emergency Management Performance Grants	97.042	EMK-2021-EP-00006-039	-	7,200	-	-	7,200
Homeland Security Grant Program	97.067	EMK-2022-EP-00004-038	-	-	-	6,302	6,302
Total U.S. Department of Homeland Security			-	7,200	-	6,302	13,502
Total Expenditures of Federal Awards			\$ 419,103	\$ 1,213,419	\$ -	\$ 1,526,509	\$ 2,739,928

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2022 AND 2021**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Dunklin County MO (the County) under programs of the federal government for the years ended December 31, 2022 and 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, with the exception of ALN 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principals, certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 INDIRECT COST RATE**

The County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

County Commission  
Dunklin County  
Kennett, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Dunklin County, as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise Dunklin County's basic financial statements, and have issued our report thereon dated December 26, 2023. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with regulatory reporting requirements established by the state of Missouri.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Dunklin County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dunklin County's internal control. Accordingly, we do not express an opinion on the effectiveness of Dunklin County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal controls, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Dunklin County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Dunklin County's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on Dunklin County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Dunklin County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### ***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

St. Louis, Missouri  
December 26, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

County Commission  
Dunklin County  
Kennett, Missouri

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Dunklin County's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Dunklin County's major federal programs for the years ended December 31, 2022 and 2021. Dunklin County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Dunklin County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2022 and 2021.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Dunklin County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Dunklin County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Dunklin County's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Dunklin County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Dunklin County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Dunklin County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Dunklin County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Dunklin County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

St. Louis, Missouri  
December 26, 2023

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

---

***Section I – Summary of Auditors' Results***

---

Type of auditors' report issued: **GAAP - Adverse; Regulatory Basis - Unmodified**

Internal control over financial reporting:

Material weakness(es) identified?       X       yes                      no

Significant deficiency(ies) identified that are not considered to be a material weakness(es)?                      yes       X       none reported

Noncompliance material to financial statements noted?                      yes       X       no

***Federal Awards***

Internal control over major programs:

Material weakness(es) identified?                      yes       X       no

Significant deficiency(ies) identified that are not considered to be a material weakness(es)?                      yes       X       none reported

Type of auditors' report issued on compliance for major programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?                      yes       X       no

***Identification of Major Programs***

**CFDA Number(s)**

**Name of Federal Program or Cluster**

21.027

COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:       \$      750,000      

Auditee qualified as low-risk auditee?                      yes       X       no



**DUNKLIN COUNTY  
KENNETT, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

---

***Section II – Financial Statement Findings***

---

**2022-001      Interfund Transfers**

**Type of Finding:** Material Weakness in Internal Control over Compliance

**Criteria:** GASB and the regulatory basis of accounting require interfund transfers to be separately presented in the County's financial statements and properly disclosed in the financial statements.

**Condition:** Interfund transfers were not properly recorded. Under the regulatory basis of accounting, described in Note 1 to the financial statements, interfund transfers are accounted for as current period receipts and disbursements. The County recorded the transfer of cash between funds but did not record the offsetting interfund transfer in and out.

**Effect:** Inaccurate and material errors in internal and external financial statements could potentially mislead users.

**Cause:** The County's internal controls over recording of interfund transfers are not properly designed.

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** We recommend that the County ensure the proper general ledger accounts are created to allow an individual to post transfers to the correct accounts. In addition, we recommend management train other staff members on how to properly record interfund transfers. A review process should also monitor for error in recording transfers.

**Views of Responsible Officials:** There is no disagreement with the audit finding.

---

***Section III – Federal Award Findings***

---

None



**DUNKLIN COUNTY  
KENNETT, MISSOURI**

**STATE COMPLIANCE**

**YEARS ENDED DECEMBER 31, 2022 AND 2021**

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
STATE COMPLIANCE  
YEARS ENDED DECEMBER 31, 2022**

<b>Fund Name</b>	<b>Deficit Budget</b>	<b>No Budget</b>	<b>Actual over budget</b>
General Revenue Fund			Actual over budget
Assessment Fund	Deficit Budget		
County Clerk Discretionary Fund			Actual over budget
Emergency 911 Fund			Actual over budget
Inmate Security Fund			Actual over budget
Johnson Grass Fund			Actual over budget
Law Enforcement Sales Tax Fund			Actual over budget
Law Enforcement Training Fund	Deficit Budget		Actual over budget
Prosecuting Attorney Bad Check Fund			Actual over budget
Sheriff Civil Fees Fund	Deficit Budget		
Special Road and Bridge Fund	Deficit Budget		
Covid-19 Relief Fund			Actual over budget

**DUNKLIN COUNTY  
KENNETT, MISSOURI  
STATE COMPLIANCE  
YEARS ENDED DECEMBER 31, 2021**

<b>Fund Name</b>	<b>Deficit Budget</b>	<b>No Budget</b>	<b>Actual over budget</b>
General Revenue Fund			Actual over budget
Assessment Fund	Deficit Budget		
Drainage District #12 Fund	Deficit Budget		
Drainage District #23 Fund			Actual over budget
Drainage District #25 Fund			Actual over budget
Emergency 911 Fund			Actual over budget
Inmate Security Fund			Actual over budget
Law Enforcement Sales Tax Fund			Actual over budget
Law Enforcement Training Fund			Actual over budget
Levee #4 Fund			Actual over budget
Prosecuting Attorney Training Fund			Actual over budget
Sheriff Civil Fees Fund	Deficit Budget		Actual over budget
Special Road and Bridge Fund	Deficit Budget		
Sheriff Concealed Weapons Fund		No Budget	
Covid-19 Relief Fund			Actual over budget
Off System Bridge Fund			Actual over budget



**DUNKLIN COUNTY MO  
CORRECTIVE ACTION PLAN  
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Dunklin County respectfully submits the following corrective action plans for the two-year period ended December 31, 2022.

Audit period: 1/1/2020– 12/31/2022

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FINANCIAL STATEMENT AUDIT**

**MATERIAL WEAKNESS**

2022-001 Financial Reporting

Recommendation: We recommend that the County ensure the proper general ledger accounts are created to allow an individual to post transfers to the correct accounts. In addition, we recommend management train other staff members on how to properly record interfund transfers. A review process should also monitor for error in recording transfers.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The County agrees and is developing a process to ensure interfund transfers are recorded properly.

Name(s) of the contact person(s) responsible for corrective action: Kent Hampton, County Clerk

Planned completion date for corrective action plan: June 30, 2024



# Scott Fitzpatrick

---

## Missouri State Auditor

### Compilation of 2023 Criminal Activity Forfeiture Act Seizures

Report No. 2024-018

February 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Compilation of 2023 Criminal Activity Forfeiture Act Seizures

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

Appendixes	
<u>Appendix</u>	
I.    2023 CAFA Seizures Disposition Reported.....	4
II.   2023 CAFA Seizures Information Reported .....	7





**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

As required by Section 513.607, RSMo, we have compiled the 2023 Criminal Activity Forfeiture Act (CAFA) seizure reports submitted to the State Auditor by prosecuting attorneys and the Attorney General. The compilation is limited to information submitted to the State Auditor's Office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them. The primary objectives of this compilation were to:

1. Compile the 2023 CAFA seizure information reported.
2. Identify officials who submitted 2023 CAFA seizure reports to the State Auditor.

Section 513.607, RSMo, requires prosecuting attorneys and the Attorney General to report CAFA seizures for the previous calendar year by January 31, to both the Director of the Department of Public Safety and the State Auditor. Of the 116 potential reporting officials, we received reports from each official.

Compliance with Section 513.653, RSMo, which requires law enforcement agencies involved in using the federal forfeiture system to submit reports regarding federal seizures and the proceeds therefrom to the State Auditor's Office, will be separately reported.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

# Compilation of 2023 Criminal Activity Forfeiture Act Seizures

## Executive Summary

### CAFA Seizure Reports Submitted

The State Auditor received 116 of the total possible 116 Criminal Activity Forfeiture Act (CAFA) seizure reports from prosecuting attorneys and the Attorney General for property seized during calendar year 2023.

Section 513.607.10, RSMo, states intentional or knowing failure to comply with any reporting requirement shall be a class A misdemeanor punishable by a fine of up to \$1,000.

### Disposition of the Seizures Reported

We compiled the disposition of seizures as reported by prosecuting attorneys and the Attorney General for property seized during calendar year 2023. The following table lists the overall dollar value of the dispositions by category as reported to the State Auditor for 2023, 2022, and 2021.

Reported Disposition	2023		2022		2021	
Pending	\$ 1,271,765	52.3 %	\$ 2,815,936	58.2 %	\$ 2,539,831	47.4 %
Returned	76,245	3.1	280,183	5.8	259,985	4.9
Transferred to Federal Agency	979,560	40.3	1,524,486	31.5	1,815,915	33.9
Transferred to State	30,411	1.2	67,501	1.4	101,322	1.9
Other	16,139	0.7	18,564	0.4	631,050	11.8
Disposition Not Reported	57,614	2.4	128,499	2.7	5,171	0.1
Total	\$ 2,431,734	100.0 %	\$ 4,835,169	100.0 %	\$ 5,353,274	100.0 %

See Appendix I for the 2023 CAFA seizures disposition as reported by each prosecuting attorney and the Attorney General.

### Reporting of Seizures Information

Section 513.607.8, RSMo, states prosecuting attorneys and the Attorney General shall report the date, time, and place of the seizure; property seized; estimated value of the property seized; person(s) from whom the property was seized; criminal charges filed; and disposition of the seizure, forfeiture, and criminal actions. See Appendix II for the number of 2023 CAFA seizures reported with this information.

Appendix I  
2023 CAFA Seizures Disposition Reported

Reporting Entity	Estimated Value of Seizures Reported	Status Reported as of December 31, 2023					
		Pending	Returned	Transferred to Federal Agency	Transferred to State	Other	Not Reported
Adair	\$ 0						
Andrew	0						
Atchison	0						
Attorney General	0						
Audrain	5,934	5,934					
Barry	0						
Barton	0						
Bates	0						
Benton	0		0				
Bollinger	0						
Boone	30,867	29,486	1,381				
Buchanan	19,173	15,611				3,562	
Butler	0						
Caldwell	0						
Callaway	10,838	10,838					
Camden	10,791	10,791					
Cape Girardeau	80,767	48,820		23,000		8,947	
Carroll	0						
Carter	0						
Cass	23,584	23,584					
Cedar	0						
Chariton	0						
Christian	29,327	4,244		24,621		462	
Clark	0						
Clay	1,817	1,817					
Clinton	0						
Cole	23,855	23,855					
Cooper	0						
Crawford	27,914	27,914					
Dade	0						
Dallas	0						
Daviess	0						
DeKalb	0						
Dent	0						
Douglas	1,922	1,922					
Dunklin	37,282	20,284		16,998			
Franklin	49,615	49,615					
Gasconade	4,080	4,080					
Gentry	4,402	4,402					
Greene	321,759	173,633		148,126			
Grundy	0						
Harrison	0						
Henry	673	673					
Hickory	0						
Holt	29,090			29,090			

Appendix I  
2023 CAFA Seizures Disposition Reported

Reporting Entity	Estimated Value of Seizures Reported	Status Reported as of December 31, 2023					
		Pending	Returned	Transferred to Federal Agency	Transferred to State	Other	Not Reported
Howard	0						
Howell	2,150				2,150		
Iron	0						
Jackson	123,161	119,993				3,168	
Jasper	22,634	12,574		10,060			
Jefferson	8,417	5,307	3,110				
Johnson	75,747			75,747			
Knox	0						
Laclede	13,148	13,148					
Lafayette	4,000	4,000					
Lawrence	0						
Lewis	0						
Lincoln	0						
Linn	4,500	4,500					
Livingston	0						
Macon	0						
Madison	0						
Maries	2,252				2,252		
Marion	24,359	24,359					
McDonald	0						
Mercer	0						
Miller	0						
Mississippi	29,000			29,000			
Moniteau	0						
Monroe	0						
Montgomery	8,394	8,394					
Morgan	0						
New Madrid	4,212	1,512		2,700			
Newton	19,687	7,187		12,500			
Nodaway	0						
Oregon	0						
Osage	8,282	8,282					
Ozark	0						
Pemiscot	0						
Perry	0						
Pettis	21,650	21,650					
Phelps	279,790			279,790			
Pike	10,649	10,649					
Platte	15,346	15,346					
Polk	6,333	6,333					
Pulaski	0						
Putnam	0						
Ralls	0						
Randolph	36,015	36,015					
Ray	0						

Appendix I  
2023 CAFA Seizures Disposition Reported

Reporting Entity	Estimated Value of Seizures Reported	Status Reported as of December 31, 2023					
		Pending	Returned	Transferred to Federal Agency	Transferred to State	Other	Not Reported
Reynolds	0						
Ripley	0						
Saline	1,595	1,595					
Schuyler	0						
Scotland	0						
Scott	0						
Shannon	0						
Shelby	0						
St. Charles	126,480	126,480					
St. Clair	50,483	50,483					
St. Francois	0						
St. Louis City	523,827	150,808		289,396	26,009		57,614
St. Louis County	159,390	67,473	71,404	20,513			
Ste. Genevieve	0						
Stoddard	0						
Stone	0						
Sullivan	0						
Taney	46,104	46,104					
Texas	0						
Vernon	18,019			18,019			
Warren	0						
Washington	0						
Wayne	0						
Webster	0						
Worth	750	400	350				
Wright	71,670	71,670					
	\$ 2,431,734	1,271,765	76,245	979,560	30,411	16,139	57,614

This appendix compiles only the data and dispositions pertaining to 2023 CAFA seizures reported to the State Auditor by prosecuting attorneys and the Attorney General. We did not verify this data. Information regarding seizures in previous years is not reflected in this compilation.

Appendix II  
2023 CAFA Seizures Information Reported

Reporting Entity	Number of Seizures Reported	Estimated Value of Seizures Reported	Reporting of Seizures Information								
					Place Seized	Property Seized	Estimated Value of Property Seized	Person(s) Property Seized From	Criminal Charges Filed	Disposition	
			Date	Time						Seizure	Criminal Actions
Adair	0	\$ 0									
Andrew	0	0									
Atchison	0	0									
Attorney General	0	0									
Audrain	3	5,934	3	2	3	3	3	3	2	3	2
Barry	0	0									
Barton	0	0									
Bates	0	0									
Benton	1	0	1	1	1	1	0	1	1	1	1
Bollinger	0	0									
Boone	5	30,867	5	0	5	5	5	5	5	5	5
Buchanan	7	19,173	7	0	7	7	7	7	7	7	7
Butler	0	0									
Caldwell	0	0									
Callaway	5	10,838	5	5	5	5	5	5	5	5	5
Camden	2	10,791	2	0	2	2	2	2	2	2	2
Cape Girardeau	4	80,767	4	4	4	4	4	4	4	4	4
Carroll	0	0									
Carter	0	0									
Cass	5	23,584	5	5	5	5	5	5	4	5	4
Cedar	0	0									
Chariton	0	0									
Christian	4	29,327	4	4	4	4	4	4	3	4	3
Clark	0	0									
Clay	1	1,817	1	1	1	1	1	1	0	1	0
Clinton	0	0									
Cole	7	23,855	7	7	7	7	7	7	6	7	6
Cooper	0	0									
Crawford	5	27,914	5	0	5	5	5	5	5	5	5
Dade	0	0									
Dallas	0	0									
Daviess	0	0									
DeKalb	0	0									
Dent	0	0									
Douglas	2	1,922	2	0	2	2	2	2	2	2	2
Dunklin	3	37,282	3	2	3	3	3	3	2	3	2
Franklin	3	49,615	3	1	3	3	3	3	1	3	1
Gasconade	1	4,080	1	1	1	1	1	1	1	1	1
Gentry	1	4,402	1	1	1	1	1	1	0	1	0
Greene	15	321,759	15	15	15	15	15	15	7	15	7
Grundy	0	0									
Harrison	0	0									
Henry	1	673	1	0	1	1	1	1	1	1	1
Hickory	0	0									
Holt	1	29,090	1	1	1	1	1	1	1	1	1

Appendix II  
2023 CAFA Seizures Information Reported

Reporting Entity	Number of Seizures Reported	Estimated Value of Seizures Reported	Reporting of Seizures Information								
					Place Seized	Property Seized	Estimated Value of Property Seized	Person(s) Property Seized From	Criminal Charges Filed	Disposition	
			Date	Time						Seizure	Criminal Actions
Howard	0	0									
Howell	1	2,150	1	1	1	1	1	1	1	1	1
Iron	0	0									
Jackson	22	123,161	22	5	22	22	22	22	6	22	6
Jasper	5	22,634	5	0	5	5	5	5	5	5	5
Jefferson	4	8,417	4	4	4	4	4	4	1	4	1
Johnson	2	75,747	2	0	2	2	2	2	2	2	2
Knox	0	0									
Laclede	3	13,148	3	3	3	3	3	3	3	3	3
Lafayette	1	4,000	1	1	1	1	1	1	1	1	1
Lawrence	0	0									
Lewis	0	0									
Lincoln	0	0									
Linn	1	4,500	1	1	1	1	1	1	1	1	1
Livingston	0	0									
Macon	0	0									
Madison	0	0									
Maries	1	2,252	1	1	1	1	1	1	1	1	1
Marion	1	24,359	1	1	1	1	1	1	1	1	1
McDonald	0	0									
Mercer	0	0									
Miller	0	0									
Mississippi	6	29,000	6	0	6	6	2	6	0	6	0
Moniteau	0	0									
Monroe	0	0									
Montgomery	3	8,394	3	3	3	3	3	3	3	3	3
Morgan	0	0									
New Madrid	2	4,212	2	0	2	2	2	2	2	2	2
Newton	3	19,687	3	0	3	3	3	3	2	3	2
Nodaway	0	0									
Oregon	0	0									
Osage	1	8,282	1	1	1	1	1	1	0	1	0
Ozark	0	0									
Pemiscot	0	0									
Perry	0	0									
Pettis	9	21,650	9	8	9	9	9	9	9	9	9
Phelps	4	279,790	4	4	4	4	4	4	0	4	0
Pike	3	10,649	3	0	3	3	3	3	3	3	3
Platte	6	15,346	6	0	6	6	6	6	6	6	6
Polk	1	6,333	1	1	1	1	1	1	0	1	0
Pulaski	0	0									
Putnam	0	0									
Ralls	0	0									
Randolph	1	36,015	1	0	1	1	1	1	1	1	1
Ray	0	0									

## Appendix II

### 2023 CAFA Seizures Information Reported

Reporting Entity	Number of Seizures Reported	Estimated Value of Seizures Reported	Reporting of Seizures Information								
			Date	Time	Place Seized	Property Seized	Estimated Value of Property Seized	Person(s) Property Seized From	Criminal Charges Filed	Disposition	
										Seizure	Criminal Actions
Reynolds	0	0									
Ripley	0	0									
Saline	1	1,595	1	1	1	1	1	1	1	1	1
Schuyler	0	0									
Scotland	0	0									
Scott	0	0									
Shannon	0	0									
Shelby	0	0									
St. Charles	3	126,480	3	3	3	3	3	3	0	3	0
St. Clair	2	50,483	2	2	2	2	2	2	1	2	1
St. Francois	0	0									
St. Louis City	61	523,827	61	60	61	61	61	61	15	42	14
St. Louis County	40	159,390	40	38	40	40	39	40	14	40	13
Ste. Genevieve	0	0									
Stoddard	0	0									
Stone	0	0									
Sullivan	0	0									
Taney	4	46,104	4	0	4	4	4	4	3	4	3
Texas	0	0									
Vernon	1	18,019	1	1	1	1	1	1	1	1	1
Warren	0	0									
Washington	0	0									
Wayne	0	0									
Webster	0	0									
Worth	3	750	3	3	3	3	3	3	3	3	3
Wright	1	71,670	1	1	1	1	1	1	1	1	1
	272	\$ 2,431,734	272	193	272	272	266	272	146	253	144

This appendix compiles only the data and dispositions pertaining to 2023 CAFA seizures, the total estimated value of seizures reported, and the number of seizures categorized by the type of information reported for each prosecuting attorney and the Attorney General. Criminal charges filed and criminal actions were only counted if a criminal case was in existence for the seizure. We did not verify this data. Information regarding seizures in previous years is not reflected in this compilation.





# Scott Fitzpatrick

---

## Missouri State Auditor

### Pemiscot County

Report No. 2024-017

February 2024

[auditor.mo.gov](https://auditor.mo.gov)



# CITIZENS SUMMARY

## Findings in the audit of Pemiscot County

County Collector and Property Tax System	The County Collector and her deputies do not always use the actual date of receipt when recording payments and do not retain documentation for mailed payments. As a result, the County Collector did not always properly assess some taxpayers penalties, commissions, and fees for late payments. The County Clerk's account book amounts for charges, collections, additions, and abatements were not accurate and did not agree to the year ended February 28, 2023, annual settlement amounts. The County Clerk's and Commission's review procedures are not adequate to verify the accuracy and completeness of the County Collector's annual settlements. The County Collector and her deputies have access rights in the property tax system allowing them to make changes to individual tax records and there is no independent review of changes made, including assessed valuation and tax changes in the system.
Sheriff's Controls and Procedures	Sheriff's office personnel do not always correctly record the method of payment on receipt slips issued for the general account, and do not always deposit receipts timely. Procedures for preparing bank reconciliations and liabilities listings are not adequate. The Sheriff does not ensure county jail personnel appropriately and timely disburse net proceeds from the inmate commissary account to the County Treasurer for deposit into the Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff does not have adequate policies or procedures to ensure an inmate's remaining account balance is refunded upon release, including formally establishing a threshold for when balances will not be refunded due to insignificance. Sheriff's office personnel have not performed a physical inventory of all seized property.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney's office did not timely transmit court-ordered restitution payments to victims or the related fees to the County Treasurer, and fees are not always transmitted intact. Office personnel did not timely transmit \$27,353 in victim restitution and \$37,440 in related fees collected from January to December 2022. The Prosecuting Attorney has not established procedures to restrictively endorse checks and money orders upon receipt.
County Disbursements	The County Commission has not established guidelines for the use of county credit cards including the appropriate use, oversight, and required documentation to support credit card purchases. A review of credit card statements for the 30 days ended December 10, 2022, found the Sheriff did not submit supporting documentation for 6 transactions totaling \$714 to the County Clerk. The county spent approximately \$1,000 on food and gift card purchases that may not have been prudent, reasonable, or necessary uses of county funds, and the county does not have written policies on employer-provided food and gifts.
Sheriff's Compensation	The County Commission authorized mid-term salary increases totaling \$17,732 to the Sheriff in violation of constitutional provisions.

County Clerk's Controls and Procedures	The County Clerk does not reconcile receipts to transmittals to ensure all receipts are transmitted to the County Treasurer. A review of receipts and transmittal records for June 2022, totaling \$8,454, and records related to 4 of 11 liquor license fees collected during July and August 2022, found a \$303 check issued August 11, 2022, was not transmitted to the County Treasurer and was missing.
County Treasurer's Controls and Procedures	The County Treasurer has not established procedures to routinely follow up on outstanding checks in the County Treasurer's general bank account. As of April 30, 2023, 28 checks totaling \$22,862 had been outstanding for over a year, with the oldest check dating back to 2020.
County Budgets	The County Clerk did not timely submit a certified copy of the 2022 and 2021 county budgets to the State Auditor's Office in accordance with state law.
Electronic Data Security	Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.
Electronic Communication Policy	The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Subsequent Event	In August 2023, subsequent to our fieldwork, county personnel detected fraudulent activity committed by a third party in the county's primary bank account. County personnel took immediate action to investigate the issue. They contacted the Sheriff's office and bank officials, and are working with federal authorities as the investigation continues. The County Treasurer continues to actively monitor bank activity on a daily basis. In November 2023, the county implemented a positive pay system with the bank to help detect any fraudulent transactions and prevent them from processing. The bank has reimbursed the county for all fraudulent transactions identified as of December 31, 2023.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Pemiscot County

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	1. County Collector and Property Tax System.....4 2. Sheriff's Controls and Procedures .....7 3. Prosecuting Attorney's Controls and Procedures ..... 11 4. County Disbursements ..... 13 5. Sheriff's Compensation ..... 15 6. County Clerk's Controls and Procedures ..... 16 7. County Treasurer's Controls and Procedures ..... 17 8. County Budgets ..... 18 9. Electronic Data Security..... 18 10. Electronic Communication Policy.....20 11. Subsequent Event .....21
---	---

---

Organization and Statistical Information	22
---	----

---

Appendix	County Commission Response to Audit Recommendation for Management Advisory Report Finding Number 5 .....24
----------	---



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

County Commission  
and  
Officeholders of Pemiscot County

We have audited certain operations of Pemiscot County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2022. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Pemiscot County.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# Pemiscot County

## Management Advisory Report

### State Auditor's Findings

---

#### **1. County Collector and Property Tax System**

Controls and procedures over the property tax system need improvement. The County Collector processed property tax collections totaling approximately \$14.1 million during the year ended February 28, 2023.

##### **1.1 Receipt dates and documentation**

The County Collector and her deputies do not always use the actual date of receipt when recording payments and do not retain documentation for mailed payments. As a result, the County Collector did not properly assess some taxpayers penalties, commissions, and late payment fees.

The property tax system sequentially assigns a receipt number, but allows users to backdate payments recorded in the property tax system. Our review of receipt and deposit records for the 2-week period ending December 4, 2022, and the 2-week period ending January 22, 2023, noted the following:

- On January 3, 2023, the County Collector and her deputies recorded 327 receipt transactions totaling \$305,742, and backdated these receipts to December 3, 2022. The County Collector and deputies also backdated 44 receipt transactions totaling \$164,828 recorded on January 4, 2023, to December 4, 2022. Included in these receipts was a \$500 check dated January 3, 2023. Because the County Collector did not record the receipt as received after the December 31 due date, the taxpayer was not assessed penalties, commissions, and fees totaling \$195. The County Collector indicated the taxpayer mailed a check timely, but when she was processing it on January 3, 2023, it was exactly \$500 short of the total due. She promptly called the taxpayer and received an additional \$500 check that same day.

She backdated the other payments because they were mailed payments postmarked with dates in December 2022. She further indicated she recorded them a month prior to the receipt date on Saturday and Sunday dates instead of the postmark dates because she had already closed out the December 31, 2022, cash drawers and these dates did not have any transactions processed. The County Collector indicated that by backdating these receipts to dates with no activity, it was easier for her to reconcile the batch report to the collection by date summary report.

- The County Collector does not retain postmarked envelopes or record the postmarked dates in the property tax system to support the timeliness of mailed payments received after the delinquent date. The County Collector indicated she did not know she needed to keep postmarked envelopes to demonstrate that these payments were made timely.

Section 139.100.1, RSMo, requires the County Collector to collect a penalty on delinquent taxes owed by a taxpayer as provided for in Section 140.100, RSMo. Section 140.100, RSMo, requires an 18 percent penalty be charged



---

Pemiscot County  
Management Advisory Report - State Auditor's Findings

---

for each year's delinquent tax, in addition to the amount of the delinquent tax. Section 139.100.4, RSMo, allows payments mailed to the County Collector to be deemed paid as of the postmark date stamped on the envelope. In the absence of a postmark, or if the postmark is illegible, the collector may use judgment regarding the timeliness of the payment and shall document such decision. Maintaining documentation and recording the postmarked date for mailed payments is necessary to demonstrate the timeliness of payments and compliance with state laws.

## 1.2 Review of activity

The County Clerk's account book amounts for charges, collections, additions, and abatements were not accurate and did not agree to the year ended February 28, 2023, annual settlement amounts. In addition, the County Clerk's and Commission's review procedures are not adequate to verify the accuracy and completeness of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, and misuse of property tax receipts going undetected, and less assurance the annual settlements are complete and accurate. The County Clerk indicated she thought everything in the account book matched the annual settlement. However, if they reviewed as indicated, the County Clerk and/or County Commission should have identified the differences between the account book and the annual settlement.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons "chargeable with money payable into the county treasury." An account book or other record that summarizes all taxes charged to the County Collector, monthly collections, delinquent credits, addition and abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk and County Commission to verify the County Collector's annual settlements. In addition, Section 139.190, RSMo, requires the County Commission to "carefully and fully examine" the annual settlement of the County Collector. Such procedures are intended to establish checks and balances related to the collection of property taxes.

## 1.3 Computer access

The county has not adequately restricted property tax system access. Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making changes to the tax books with the approval of the County Commission. Yet the County Collector and her deputies have access rights in the property tax system allowing them to make changes to individual tax records. In addition, there is no independent review of changes made, including assessed valuation and tax changes in the system. The County Collector indicated she does not know how to restrict access within the property tax system. Because the County Collector is responsible for collecting tax receipts, the ability of personnel within this office to alter tax





## Pemiscot County Management Advisory Report - State Auditor's Findings

records prevents the necessary and required segregation of duties and represents a significant weakness in internal controls.

### Similar conditions previously reported

A similar condition to Section 1.2 was noted in our prior 3 county audit reports and the prior audit report of the County Collector and Property Tax System. In addition, Report No. 2016-038, *Follow-Up Report on Audit Findings - Pemiscot County*, issued in June 2016, reported the status, at that time, as not implemented. A similar condition to Section 1.3 was noted in our prior audit report.

### Recommendations

- 1.1 The County Collector implement procedures to record the actual payment date, as evidenced by the postmark, in the property tax system; retain documentation to support payment date recorded; and collect penalties, commissions, and fees on delinquent taxes as required by law.
- 1.2 The County Clerk maintain a complete and accurate account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
- 1.3 The County Commission and the County Clerk develop procedures to ensure all property tax changes are properly approved and monitored. In addition, the County Commission should work with the County Collector to ensure property tax system access is limited to only what is needed for the users to perform their job duties and responsibilities.

### Auditee's Response

*The County Collector provided the following responses:*

- 1.1 *The payments were verified as having been postmarked in December. It was not my intention to make these payments appear to be backdated. I used these dates so my batch total would match the collection by date summary totals. These accounts will be posted December 31 in the future to avoid any confusion.*

*It was my judgement to allow the taxpayer to bring a check for the balance because the taxpayer has always made on time payments and only added incorrectly.*

*I will keep the envelopes for audit purposes in the future.*

- 1.3 *The software company made a change in May 2023 to the system when the auditors were here. I can view and print corrections but am unable to make changes. This should solve any issues or concerns.*



Pemiscot County  
Management Advisory Report - State Auditor's Findings

*The County Clerk and County Commission provided the following responses:*

- 1.2 *The County Clerk and Collector have been working together to establish a better procedure for keeping a complete and accurate account book. The County Clerk is maintaining weekly totals of approved abatements. The County Collector brings monthly reports to the County Clerk which she will balance her totals with. The County Clerk and County Commission will use this account book to review the County Collector's annual settlement.*
- 1.3 *The County Commission worked with the County Collector to resolve the property tax changes. The County Collector talked to the software company and changes were made to the program to properly restrict access.*

## **2. Sheriff's Controls and Procedures**

Controls and procedures in the Sheriff's office need improvement. The office processed receipts for civil process fees, concealed carry weapon (CCW) permits, bonds, prisoner boarding, inmate money, and other miscellaneous receipts totaling approximately \$1,389,000 for the year ended December 31, 2022.

### **2.1 Receipting, recording, and depositing**

Sheriff's office personnel do not always correctly record the method of payment on receipt slips issued for the general account, and do not always deposit receipts timely. We reviewed receipt and deposit records for the 2-week period ending July 24, 2022, and the 2-week period ending December 18, 2022, and noted the following:

- For the 89 manual receipt slips reviewed, totaling \$28,948, office personnel did not record the method of payment on 8 and incorrectly recorded the method on another. As a result, the Office Manager could not reconcile the composition of receipts to the composition of deposits for the general account. The Office Manager indicated the method of payment was not always filled out by the deputies. It is unclear why the deputies did not always do this.
- The Office Manager did not deposit \$3,477 in CCW permit fees, civil process fees, school resource officer fees, and medical reimbursements collected on July 22, 2022, until August 5, 2022. In addition, the Jail Sergeant did not deposit \$3,174 (\$3,129 cash and a \$45 check) in inmate money collected from November 12, 2022, through December 11, 2022, until December 16, 2022. The Office Manager indicated she typically prepares a weekly deposit unless she is on vacation or out of the office. The Sheriff indicated he did not know that commissary deposits were not being made timely until we brought it to his attention.



Pemiscot County  
Management Advisory Report - State Auditor's Findings

Failure to implement adequate receipting, recording, and depositing procedures, including independent reviews to ensure procedures are being followed, increases the risk that loss, theft, or misuse of money received will go undetected.

## 2.2 Bank reconciliations and liabilities

Procedures for preparing bank reconciliations and liabilities listings are not adequate. The Sheriff indicated he reviews the bank statements and reconciliations; however, his reviews are not always sufficient to detect or correct errors.

- The Office Manager does not compare the reconciled bank balance to the book balance of the general account because a cumulative book balance is not maintained. As of January 9, 2023, the reconciled bank balance and identified liabilities were \$89,774. The Office Manager indicated she did not keep a cumulative book balance because the former Office Manager did not keep a cumulative book balance.
- The Sheriff has not established procedures to investigate deposits in transit for the inmate commissary account. The bank reconciliation for January 9, 2023, listed 17 deposits in transit dated from October 27, 2020, through June 30, 2021, totaling \$18,011. Sheriff's office personnel did not know why these deposits were still in transit. After our inquiries, the commissary system vendor determined these were erroneous duplicate deposit entries caused by software glitches during the overnight synchronization process and erroneous manual entries made by Sheriff's office personnel. The software vendor subsequently removed these erroneous deposit entries. Because Sheriff's office personnel did not understand the commissary system and the reconciliation process, they did not realize these errors occurred until after our inquiries.
- Sheriff's office personnel do not generate a monthly list of liabilities for the inmate commissary account, and consequently, liabilities are not agreed to the reconciled bank balance. After removal of the erroneous deposits, we determined the reconciled bank balance was \$20,221 as of January 9, 2023. At our request, the Jail Sergeant generated a report of liabilities, totaling \$30,924, as of January 9, 2023, resulting in an account shortage of \$10,703. We determined the account shortage is due largely to issuing disbursements to the County Treasurer in excess of subsidiary ledger balances for commissary profits (see section 2.3) and phone commissions.

Maintaining a cumulative book balance and performing adequate monthly reconciliations helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Without regular identification and comparison of liabilities to the reconciled bank balance, including investigating and



## Pemiscot County Management Advisory Report - State Auditor's Findings

correcting reconciling items like old deposits in transit, there is less likelihood errors will be identified and the ability to both identify liabilities and resolve errors is diminished.

### 2.3 Commissary disbursements

The Sheriff does not ensure county jail personnel appropriately and timely disburse net proceeds from the inmate commissary account to the County Treasurer for deposit into the Inmate Prisoner Detainee Security Fund as required by state law. The Jail Sergeant issued a net proceeds check for \$70,260 in April 2022 to the County Treasurer, but did not retain any supporting documentation and could not explain how this amount was calculated. In addition, there is no documentation of an independent review or approval of this disbursement prior to payment.

Our review of the inmate commissary account noted that while the overall account balance was \$97,652 on April 8, 2022, only \$59,373 was commissary profit and the remainder was mostly inmate money. The April 2022 disbursement resulted in a negative commissary profit balance of \$10,887 within the account. Because this excess disbursement was not detected and corrected, subsequent disbursements of net proceeds in May, June, August, October, and November 2022, and January and March 2023 continued to result in a negative commissary profit balance within the account. As a result, the Sheriff's office was borrowing from inmate balances to provide necessary funds for commissary operations.

We also noted, prior to the April 2022 payment, jail personnel had not disbursed commissary profits since June 30, 2021, approximately 9 months prior. The Jail Sergeant indicated he did not receive any training and was unaware profits needed to be disbursed monthly. He further indicated he was unaware of the excess commissary profit disbursements until our inquiry and was not sure how the system allowed him to disburse more profits than were available. The inmate account balances prevented the bank account from being overdrawn.

To ensure commissary profit transactions are appropriate, all disbursements need to be supported by detailed documentation with payment information clearly indicated. Section 50.370, RSMo, requires county officials to turn over all fees to the County Treasurer monthly. Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer. Failure to perform a documented review and approval of disbursements increases the risk that inappropriate disbursements will occur and go undetected.



Pemiscot County  
Management Advisory Report - State Auditor's Findings

## 2.4 Inactive inmate account balances

The Sheriff does not have adequate policies or procedures to ensure an inmate's remaining account balance is refunded upon release, including formally establishing a threshold for when balances will not be refunded due to insignificance. As of January 9, 2023, the Sheriff's office was holding \$7,645 for 850 former inmates in the commissary bank account.

Jailers generally provide inmates a debit card credited with their remaining account balances upon release unless the inmate is transferred to another county or the Missouri Department of Corrections (DOC). In those instances, a check is mailed to the other county or the DOC. However, the Jail Sergeant indicated they do not disburse any balance under \$2 and the jail continues to hold this money in the inmates' accounts. However, the Sheriff has not established a formal policy for this procedure. The Jail Sergeant indicated he believed the \$7,645 was not disbursed because jailers forgot to issue debit cards upon release or the inmate's account balance was less than \$2. We determined there were 263 former inmate accounts totaling \$7,201 with balances greater than \$2.

Follow up on inactive accounts is necessary to ensure money is appropriately disbursed to the former inmates or as otherwise provided by state law. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain unclaimed for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division. In addition, establishing formal policies and procedures to refund an inmate's remaining balance upon release and the threshold for issuing debit cards would allow the Sheriff to more adequately safeguard any money being held and reduce the risk of its loss, theft, or misuse.

## 2.5 Seized property

Sheriff's office personnel have not performed a physical inventory of all seized property. The Sheriff indicated the inventory was not performed due to personnel issues. He stated he has had significant employee turnover in his office and it has been a challenge to hire and retain personnel. Considering the often sensitive nature of seized property, adequate internal controls, including physical inventories, are essential to ensure seized property is accounted for properly and to reduce the risk of loss, theft, or misuse of the property.

## Similar conditions previously reported

A similar condition to Section 2.1 was noted in our prior audit report and a similar condition to Section 2.2 was noted in our prior 2 audit reports.

## Recommendations

The Sheriff:

- 2.1 Implement procedures to ensure the method of payment is indicated on all receipt slips, the composition of receipts is reconciled to the composition of deposits, and money received is deposited timely.



Pemiscot County  
Management Advisory Report - State Auditor's Findings

- 2.2 Ensure adequate monthly bank reconciliations are prepared and maintain a cumulative book balance. In addition, the Sheriff should generate a monthly list of liabilities and reconcile the list to the available cash balance. Any differences, including any old deposits in transit, should be promptly investigated and resolved.
- 2.3 Implement procedures to ensure commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed appropriately and timely to the County Treasurer for deposit into the Inmate Prisoner Detainee Security Fund. Also, the Sheriff should ensure adequate supporting documentation is maintained, and disbursements are independently reviewed and approved prior to payment. The Sheriff should work with the County Treasurer to resolve the excess disbursements.
- 2.4 Establish formal policies and procedures to ensure inmates receive their remaining balances upon release or when insignificant amounts may be retained. In addition, the Sheriff should attempt to return unclaimed balances to the former inmates. If the payee cannot be located, the amount should be disbursed in accordance with state law.
- 2.5 Ensure a periodic inventory of seized property is conducted and reconciled to the seized property evidence log, and investigate any differences.

## Auditee's Response

*The Sheriff provided the following response:*

*I plan to implement the recommendations made by the audit, to best of our ability, on each of the findings.*

## 3. Prosecuting Attorney's Controls and Procedures

### 3.1 Transmitting

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$64,700 in court-ordered restitution and fees during the year ended December 31, 2022.

The Prosecuting Attorney's office did not timely transmit court-ordered restitution payments to victims or the related fees to the County Treasurer. In addition, fees are not always transmitted intact. The office typically transmits restitution to victims and fees to the County Treasurer on the same date. Our review of receipt and transmittal records noted the following:

- Office personnel did not transmit \$5,030 in victim restitution and \$19,025 in related fees collected from January through June 2022 until January 2023. The January 2023 transmittal to the County Treasurer also included a September 2021 receipt. Other September 2021 fees collected were



Pemiscot County  
Management Advisory Report - State Auditor's Findings

transmitted 8 months prior, in April 2022. It is unclear why the September 2021 receipt was not included in the April 2022 transmittal.

- Office personnel did not transmit \$5,715 in victim restitution and \$7,520 in related fees collected from July and August 2022 until February 13, 2023.
- Office personnel did not transmit \$16,608 in victim restitution and \$10,895 in related fees collected from September through December 2022 until February 17, 2023.

The Prosecuting Attorney indicated when he became the interim Prosecuting Attorney in July 2022, the caseload was very large and behind schedule so that was his main focus. He also indicated the staffing was low and he was not aware transmittals were not timely until he began preparing for our audit in February 2023.

Timely and intact transmittal of restitution payments and fees is necessary to ensure victims are compensated, receipts are properly accounted for, and to reduce the risk of loss, theft, or misuse of funds. Additionally, Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay this money monthly to the County Treasurer, and Section 50.380, RSMo, provides that any county officer that fails to pay fees or other remuneration to the County Treasurer timely may be subject to penalties for such failure.

### 3.2 Restrictive endorsement

The Prosecuting Attorney has not established procedures to restrictively endorse checks and money orders upon receipt. During our February 2023 cash counts, we noted checks and money orders on hand, payable to county funds, totaling \$7,750, had not been restrictively endorsed. The County Treasurer applies the endorsement when she receives the transmittal. The Prosecuting Attorney indicated his office was not restrictively endorsing checks and money orders because they were made payable to the county Law Enforcement Restitution Fund instead of the Prosecuting Attorney, and he was instructed it was not appropriate for him to endorse checks payable to another party. However, a restrictive endorsement would not need to be specific to the payee and his office personnel could have applied such endorsement.

Failure to implement adequate endorsement procedures increases the risk that loss, theft, or misuse of money will occur and go undetected.

### Similar conditions previously reported

Similar conditions to Sections 3.1 and 3.2 were noted in our prior audit report.



Pemiscot County  
Management Advisory Report - State Auditor's Findings

---

## Recommendations

The Prosecuting Attorney:

- 3.1 Transmit all receipts timely, intact, and in accordance with state law.
- 3.2 Ensure checks and money orders are restrictively endorsed immediately upon receipt.

## Auditee's Response

- 3.1 *After this problem was brought to my attention by the audit, I implemented a new policy that transmittal to the Treasurer will be done on a monthly basis as near to the first of the month as possible, and will continue this way in perpetuity. I do not understand why it was not being done properly before my tenure, but this problem has been rectified.*
- 3.2 *The County Treasurer is communicating with the bank to obtain a restrictive endorsement stamp that I will be able to use when payment is received rather than having to wait until transmittal to be endorsed. This will be our procedure going forward. The policy will be immediately implemented upon receipt of said stamp.*

---

## 4. County Disbursements

Controls and procedures over county credit card and other disbursements need improvement. Credit card purchases totaled approximately \$13,800 during the year ended December 31, 2022.

### 4.1 Credit cards

The County Commission has not established guidelines for the use of county credit cards including the appropriate use, oversight, and required documentation to support credit card purchases. The County Clerk and Sheriff's office each have a county credit card and receive separate billing statements.

We reviewed both credit card statements for the 30 days ended December 10, 2022. Charges included on the two statements totaled \$2,185. The Sheriff did not submit supporting documentation for 6 transactions totaling \$714 to the County Clerk. Instead the Sheriff typically only submits a signed letter authorizing payment of the monthly statement. The County Clerk stated she only received this signed letter along with 1 receipt slip from the Sheriff's office for the December 2022 credit card purchases and Sheriff's office personnel indicated they do not maintain receipt slips for credit card purchases or invoices from online purchases.

Credit card purchases are inherently more risky than other purchases because credit card purchases are, or can be, made prior to proper approval. That risk and the potential for inappropriate purchases or other misuse increases even more when internal controls and proper procedures are lacking. Without formal policies and procedures, employees are not aware of what purchases are allowable, the limits of what could be purchased without prior County





Pemiscot County  
Management Advisory Report - State Auditor's Findings

Commission approval, or the documentation required to support purchases; and there is less assurance these purchases are appropriate.

## 4.2 Food and gift purchases

The county spent approximately \$1,000 on food and gift card purchases that may not have been prudent, reasonable, or necessary uses of county funds. In addition, the county does not have written policies on employer-provided food and gifts.

The food and gift card purchases were for the employee appreciation dinner/holiday party in December 2022. The County Clerk indicated the 25 gift cards totaling \$625 in varying amounts were given as door prizes to employees attending the holiday party. The County Clerk charged these purchases to her county credit card. County personnel did not maintain a list of participants and gift card recipients for this event.

The County has not established any guidance or policies about food and gift purchases. Such guidance or policies can have various provisions. For example, the State of Missouri's agency provided food policy only allows for food at official business functions and light refreshments at other agency sponsored activities (employee retirement, employee appreciation, etc.), but banquets for such activities are not allowed. In addition, the policy requires documentation to support food purchases including (1) purpose, (2) list of participants or estimated number of invitees, and (3) cost of food provided. The State of Missouri also has an agency gift and award policy that allows retirement, service, and other recognition award gifts that are reasonable and primarily represent a token of recognition and not a reward with a cash equivalent, such as a gift card, or a reward of substantial monetary value.

County residents have placed a fiduciary trust in their public officials to spend county revenues in a prudent and necessary manner. Established policies on county provided food and gifts would provide employees necessary guidance and better transparency for citizens about the use of public funds. Additionally, Article VI, Sections 23 and 25, Missouri Constitution prevent local governments from granting public money to any private individual, except as otherwise provided by law.

## Recommendations

The County Commission:

- 4.1 Establish written guidelines regarding use of the county credit cards, including provisions for allowable uses, required documentation, and the approval process for credit card purchases.
- 4.2 Ensure all disbursements are a necessary and prudent use of public funds. In addition, the County Commission should establish policies regarding food and gift purchases, if such purchases are considered necessary.



Pemiscot County  
Management Advisory Report - State Auditor's Findings

---

## Auditee's Response

- 4.1 *The County Commission added a section in the Internal Control Policy that establishes guidelines for the county credit cards as recommended. This was approved in the Commission meeting on December 29, 2023.*
- 4.2 *The County Commission added a section in the Internal Control Policy regarding food and gift purchases for county employees similar to the State of Missouri. This was approved in the Commission meeting on December 29, 2023.*

---

## 5. Sheriff's Compensation

The County Commission authorized mid-term salary increases totaling \$17,732 to the Sheriff in violation of constitutional provisions. The Sheriff took office in 2021 at the salary level approved by the Pemiscot County Salary Commission.

Section 57.317.1(2), RSMo, enacted in 2021, states the Sheriff shall receive an annual salary computed based on a percentage of the compensation of an associate circuit judge of the county, with the percentage determined by a statutory schedule using the county's current assessed valuation level. The law indicates if the increase to the Sheriff's salary is less than \$10,000, the increase shall take effect January 1, 2022, but if the salary increase is more than \$10,000, the increase shall be paid equally over a 5-year period. However, Article VII, Section 13, of the Missouri Constitution prohibits an increase in compensation for state, county, and municipal officers during the term of office. Court cases have concluded that to receive additional compensation during a term of office there must be: 1) no existing compensation for the office; 2) new or additional duties extrinsic or not germane to the office; or 3) the mid-term increase must result from the application of a statutory formula for calculating compensation that was in place prior to the individual being elected or taking office. None of those circumstances exist; therefore, the increase to the Sheriff's salary should be effective only for any Sheriff elected and sworn into office after the new salary schedule was authorized.

The County Commission did not seek a written legal opinion on these matters and authorized the full salary increase for the Sheriff, but did not document this authorization in the meeting minutes. Additionally, in January 2022, the County Commission increased the Sheriff's salary by \$13,031 instead of spreading the increase out over 5 years as required by statute. The Commission also authorized salary increases for the Sheriff based on salary increases given to associate circuit judges during 2022 and 2023. As of July 2023, the Sheriff received salary increases totaling \$17,732 during his term.

The County Clerk indicated the County Commissioners discussed this matter with a State Senator and a State Representative, and both told them the county could give the Sheriff the total increase. The County Clerk and County



Pemiscot County  
Management Advisory Report - State Auditor's Findings

Commission further indicated that they only did as they were told and believe this complies with the new statute.

## Recommendation

The County Commission discontinue the mid-term salary increase and consider various methods for possible recoupment of money already paid.

## Auditee's Response

*The County Commission's written response indicates they disagree with the recommendation. The County Commission's full response, as it was presented, is included at Appendix A.*

## Auditor's Comment

"The compensation of state, county and municipal officers shall not be increased during the term of office" per Article VII, Section 13, Missouri Constitution. The County Commission has not offered any authority to conclude the constitutional barrier to mid-term compensation increases contained in Article VII, Section 13 of the Missouri Constitution is inapplicable to county sheriffs. In multiple cases, the Supreme Court of Missouri has addressed the constitutional prohibition on mid-term increases. See e.g., *Mooney v. County of St. Louis*, 286 S.W.2d 763 (Mo. 1956); *State ex rel. George v. Verkamp*, 365 S.W.3d 598 (Mo. banc. 2012); *Laclede County v. Douglass*, 43 S.W.3d 826 (Mo. 2001).

The County Commission's response states that the finding does not indicate the county failed to follow the plain text of the law. The finding does indicate such, in that the finding states Article VII, Section 13, of the Missouri Constitution prohibits an increase in compensation for state, county, and municipal officers during the term of office, and that the County Commission provided the raise in excess of \$10,000 at one time rather than over 5 years as required. The County Commission does not address this noncompliance in its response. The response further states the State Auditor's Office has not presented its authority to determine a statute is unconstitutional. The finding does not question the constitutionality of the statute; but rather the unconstitutional application of the statute by providing raises midterm. Finally, the County Commission's response states the State Auditor's Office did not make specific findings that the County Sheriff did not assume additional duties. However, the finding specifically states that there are no new or additional duties extrinsic or not germane to the office. The duties described in the response are germane and are not extrinsic to the operations of the Sheriff's office.

## 6. County Clerk's Controls and Procedures

Controls and procedures in the County Clerk's office need improvement. The office processed liquor license fees, notary fees, and other miscellaneous receipts totaling approximately \$20,400 during the year ended December 31, 2022.

The County Clerk does not reconcile receipt records to transmittal records. We reviewed receipt and transmittal records for June 2022, totaling \$8,454,



Pemiscot County  
Management Advisory Report - State Auditor's Findings

and records related to 4 of 11 liquor license fees collected during July and August 2022. A \$303 check associated with receipt number 788919 issued August 11, 2022, was not transmitted to the County Treasurer and was missing. The County Clerk indicated she accidentally returned the check to the business owner with the liquor license. The County Clerk was unaware this check was not transmitted until our inquiry. The County Clerk contacted the individual, received a replacement check on May 3, 2023, and transmitted it to the County Treasurer upon receipt.

Failure to implement adequate transmittal procedures, including reconciling receipts to transmittal records, increases the risk that loss, theft, or misuse of receipts will occur and go undetected. Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay such money monthly to the County Treasurer.

## Recommendation

The County Clerk reconcile receipts to transmittals to ensure all receipts are transmitted to the County Treasurer.

## Auditee's Response

*The County Clerk is checking her receipt book monthly to match the income entered in QuickBooks (electronic accounting software).*

## 7. County Treasurer's Controls and Procedures

Controls and procedures in the County Treasurer's office need improvement. According to a disbursement report, the county disbursed approximately \$24 million during the year ended December 31, 2022.

The County Treasurer has not established procedures to routinely follow up on outstanding checks in the County Treasurer's general bank account. As of April 30, 2023, 28 checks totaling \$22,862 had been outstanding for over a year, with the oldest check dating back to 2020. The County Treasurer indicated she was not informed of the need to follow up on outstanding checks when she took office in January 2023.

Procedures to routinely follow up on outstanding checks are necessary to prevent the accumulation of funds in the account and ensure funds are appropriately disbursed to the payee or as otherwise provided by state law. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain unclaimed for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division.

## Recommendation

The County Treasurer establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disposed of in accordance with state law.



Pemiscot County  
Management Advisory Report - State Auditor's Findings

---

## Auditee's Response

*In regards to the outstanding checks from the Treasurer's office, we have been making calls since the auditors brought to my attention that we have several outstanding checks that need to be resolved.*

*If after calling and sending written notices concerning these checks we receive no response, we will send the related funds for all checks that have been outstanding for 3 years or longer to the Missouri State Treasurer's Unclaimed Property Division.*

*This will be a formal policy that I will monitor monthly.*

---

## 8. County Budgets

The County Clerk did not timely submit a certified copy of the 2022 and 2021 county budgets to the State Auditor's Office (SAO) in accordance with state law. The County Clerk indicated she attempted to submit them timely to the SAO, but her emails did not go through. However, the SAO sent reminder notices that the budgets had not been filed.

Section 50.740.2, RSMo, requires the county clerk to file a certified copy of the budget with the State Auditor within 5 days of approval.

## Recommendation

The County Clerk submit a certified copy of the county budget to the State Auditor's Office within 5 days of approval as required by state law.

## Auditee's Response

*The County Clerk did e-mail a certified copy of the 2022 and 2021 county budgets to the State Auditor's Office by the required deadline of January 31 but did not receive a confirmation from the State Auditor's Office showing that they received it. She will be sure a response is received when future budgets are sent. If not received, she will contact the State Auditor's Office immediately.*

## Auditor's Comment

As the noted in the finding, while the County Clerk may have attempted to email the county budgets, the emails were unsuccessful and the SAO did not receive the budgets. As a result, the SAO did not send a confirmation of receipt. However, the SAO did send reminder notices to the County Clerk about the unsubmitted budgets, and the County Clerk did not follow up with the SAO in response to these reminders.

---

## 9. Electronic Data Security

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

Employees in the office of the County Clerk, Prosecuting Attorney, and Recorder are not required to change passwords periodically. Additionally, user identifications and passwords for computers in the offices of the County Clerk and Recorder are shared between employees, and Prosecuting



---

Pemiscot County  
Management Advisory Report - State Auditor's Findings

---

Attorney's office employee passwords are not required to have a minimum number of characters.

The County Clerk indicated computer passwords may be shared when someone needs to use another computer to access certain software programs, such as QuickBooks, but passwords to access these programs are not shared. The Recorder did not know that passwords should not be shared. The Prosecuting Attorney stated he did not know all passwords should contain a minimum number of characters. The County Commission implemented an electronic data security policy requiring password controls in December 2022, but officials indicated they were not aware of this policy during our inquiries in April 2023.

The county's electronic data security policy requires confidential passwords be established and changed quarterly, and unique user accounts for each employee be established, to prevent unauthorized access to the county's computers and data. Unique user identifications and passwords are necessary to authenticate access to computers and identify activity performed by each individual. The security of computer passwords is dependent upon keeping them confidential. However, since passwords are not periodically changed or contain a minimum number of characters in certain offices, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Also, allowing users to share accounts and passwords reduces individual accountability for system activity and unauthorized system access could occur. Passwords that contain a minimum number of characters, are changed periodically, and are not shared, reduce the risk of a compromised password and unauthorized access to and use of computers and data.

## Recommendation

The County Commission work with other county officials to require each employee to use a unique user identification and password with a minimum number of characters that is periodically changed.

## Auditee's Response

*The County Commission provided the following response:*

*The County Commission created an additional Password Protection Policy that was signed by each office on May 24, 2023. There was also a section added to the Internal Control Policy on electronic data security to address the recommendation. This was approved in the Commission meeting on December 29, 2023.*

*The Prosecuting Attorney provided the following response:*

*As of December 11, 2023, all employees of the Prosecuting Attorney's Office are required to change their computer passwords every 90 days. Passwords*



Pemiscot County  
Management Advisory Report - State Auditor's Findings

*must be at least 8 characters and must consist of upper and lower case letters, at least one numeral, and at least one special character.*

*The Recorder provided the following response:*

*Upon reading the draft for the State Auditor's findings for Pemiscot County, I wanted to clarify how I initially answered the questions regarding sharing passwords. Previously, my predecessor and her deputy shared all passwords to each other's computers and any program logins. When I took office January 1st, 2023, I did change passwords; however, I only shared the ones that were necessary for my deputy (who previously worked with my predecessor) to have, in case I was out of the office. During the audit, I addressed that the passwords were only shared between myself and my deputy, and was not aware not to do so.*

*Moving forward, we made very necessary changes in my office. A "Password Protection Policy" from the County was addressed and signed by myself on May 24, 2023. All passwords have been changed to strong, secure passwords and are no longer shared between my deputy and myself. We change passwords every 90-120 days, We have a shared file in place on our computers, should we need any file/document to be visible to both of us.*

## 10. Electronic Communication Policy

The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>1</sup>

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The Commission indicated it was unaware of the record retention requirements and the electronic communications guidelines.

<sup>1</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed November 20, 2023.



Pemiscot County  
Management Advisory Report - State Auditor's Findings

---

## Recommendation

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

## Auditee's Response

*The County Commission added a section in the Internal Control Policy that addresses records management and retention that includes electronic communication per the Missouri Secretary of State Records Service Division guidelines. This was approved in the Commission meeting on December 29, 2023.*

---

## 11. Subsequent Event

In August 2023, subsequent to our fieldwork, county personnel detected fraudulent activity committed by a third party in the county's primary bank account. County personnel took immediate action to investigate the issue. They contacted the Sheriff's office and bank officials, and are working with federal authorities as the investigation continues.

The County Treasurer continues to actively monitor bank activity on a daily basis. In November 2023, the county implemented a positive pay system with the bank to help detect any fraudulent transactions and prevent them from processing. The bank has reimbursed the county for all fraudulent transactions identified as of December 31, 2023.



# Pemiscot County

## Organization and Statistical Information

Pemiscot County is a county-organized, third-class county. The county seat is Caruthersville. The county's population was 15,661 in 2020, according to the U.S. Census Bureau.

Pemiscot County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens.

### Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2023	2022
Mark Cartee, Presiding Commissioner	\$	29,390
Baugh Merideth, Associate Commissioner		28,759
Noble Nelson, Associate Commissioner		28,759
Peggy V. Darnell, Recorder of Deeds		41,500
Pamela M. Treece, County Clerk		41,500
Thomas D. Greenwell, Sheriff		74,214
Frankie R. Stewart, County Treasurer		41,500
James Brimhall, County Coroner (1)		14,088
Brian Irions, County Coroner (1)		613
Trina Hollomon, Public Administrator		43,575
Steven Horton, Prosecuting Attorney (2)		78,025
Joshua L. Tomlin, Prosecuting Attorney (2)		73,406
Rhonda Parkinson Price, County Collector (3), year ended February 28,	50,345	
Donna Brimhall, County Assessor (4), year ended August 31,		21,788
Lisa Sheckell, County Assessor (4), year ended August 31,		21,787

- (1) James Brimhall served as County Coroner until he passed away on December 15, 2022. Brian Irions was appointed and took office December 16, 2022.
- (2) Joshua L. Tomlin resigned effective June 30, 2022. Steve Horton was appointed as interim Prosecuting Attorney and took office on July 1, 2022, to fill out the term.
- (3) Includes \$8,499 of commissions earned for collecting drainage district property taxes.
- (4) Lisa Sheckell passed away on February 20, 2022. Donna Brimhall served as interim County Assessor until she was appointed and took office on February 23, 2022, to fill out the term.



Pemiscot County  
Organization and Statistical Information

---

In addition to elected officials, the county employed 79 full-time employees and 5 part-time employees on December 31, 2022.

County operations also include the Senate Bill 40 Board and Law Enforcement Restitution Fund Board.



Appendix  
Pemiscot County  
County Commission Response to Audit Recommendation for Management  
Advisory Report Finding Number 5

## SHERIFF

We disagree with the State Auditor's preliminary findings in Section 2 of its report. Three principal reasons support the payment of additional compensation to the Sheriff. First, it is consistent with the plain text of Section 57.317, which was amended by the General Assembly in 2021 by Senate Bill 53. The statute sets a formula tying county sheriffs' salaries to a portion of the compensation of an associate circuit judge of the county. First and second class county sheriffs receive, by law, 80% of the compensation of an associate circuit judge. § 57.317.1(1). In third and fourth class counties, a sheriff's salary is also tied to a percentage of an associate circuit court judge's salary, with the specific percentage variable based on the assessed valuation of land in the county. § 57.317.1(2).

That same statute also set a graduated scale for when any additional compensation would be paid to the county sheriff. By law, if the increase in the sheriff's compensation as a result of Senate Bill 53 was less than \$10,000, the increase "shall take effect on January 1, 2022." *Id.* If the increase was \$10,000 or more, "the increase shall be paid over a period of five years in twenty percent increments per year." The Auditor's preliminary findings acknowledge the plain text of the law, and the findings do not state that the Sheriff was not following the plain text of the law. We believe that the assessed land valuation and timing of payment of any additional compensation follows what the law directs us to do.

Second, while Senate Bill 53 was passed over two years ago, there has been no substantive challenge to the law being unconstitutional. The only legal challenge was filed shortly after the law was filed, and it alleged that the law was unconstitutional on procedural grounds. The State's Attorney General's Office successfully defended the legislation. See *County Commissioners Association v. State of Missouri*, Case No. 21AC-CC00442.

No individual or entity has claimed that Senate Bill 53 violates Article VII, Section 13. The Auditor's Office has not provided us with authority that it can conclude that a statute is unconstitutional. All statutes "presumed to be constitutional and will not be held unconstitutional unless [they] clearly and undoubtedly contravene[] the constitution." *United C.O.D. v. State*, 150 S.W.3d 311, 313 (Mo. banc 2004). Nor has the Auditor's Office presented us with authority that it can issue negative findings against a local entity when the entity has complied with the plain text of governing law. We note that the Auditor's Office has not found that the County or the Sheriff has failed to abide by the plain text of Section 57.317. The significant length of time since the bill has been passed further underscores the general rule that all statutes are presumed constitutional.

Finally, the Auditor's Office notes that "Court cases have concluded that to receive additional compensation during a term of office there must be new or additional duties[.]"<sup>1</sup> The Auditor's Office did not make any specific findings that the County Sheriff has not assumed additional responsibilities. In fact, Senate Bill 53 modifies the provisions governing the service of summons, writ, and other court orders, which directly affects county sheriffs. § 57.280.5. In addition, Senate Bill 53 enacted a new statute-Section 221.065-imposes additional duties on county sheriffs with respect to providing certain personal materials to detainees in custody. Finally, Senate Bill 53 modified Section 455.040.3 to require county sheriffs to perform additional duties when entering information into the Missouri Uniform Law Enforcement System (MULES) and the National Crime Information Center (NCIC).

Thus, we respectfully disagree with the State Auditor's preliminary findings. At all times, the Sheriff followed the law as enacted by the General Assembly. The Auditor's Office must presume the law is constitutional. A court has already upheld the constitutionality of the law on several grounds, and there has been no challenge to the law on other grounds. And the plain text of Senate Bill 53 imposes

additional duties on the Sheriff's Office, which must alleviate any concerns raised by the Auditor's Office in its interpretation of Article VII, Section 13. We demand that the State Auditor rescind its findings or provide a clear factual basis for any conclusion that the Sheriff or the County have not complied with the plain text of Senate Bill 53.



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
December 2023

Revised April 2024

Report No. 2024-016

April 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Political Subdivision Filings

## December 2023

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended June 30, 2023 Reports Due December 31, 2023.....	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2023 Filed in December 2023 .....	14
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due September 30, 2023 Filed in December 2023 .....	15
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due October 31, 2023 Filed in December 2023 .....	16
E	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due November 30, 2023 Filed in December 2023 .....	17



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions, other than cities, towns, and villages, required to file a financial report under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office shall notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 411 political subdivisions required to file a financial report by December 31, 2023, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in December 2023, after their filing deadline. The filing status for these 16 entities is presented in summary on page 3 and by individual entity in Appendixes B to E.

This report was originally issued in February 2024. Subsequent to its release, staff identified several inaccuracies. This report was revised and reissued in April 2024.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Political Subdivision Filings

## December 2023

### Executive Summary

---

#### **Executive Summary**

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except that any political subdivision with gross revenues less than \$5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.

This report includes the filing status for the 411 political subdivisions, other than cities, towns, and villages, with a fiscal year end of June 30, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 411 political subdivisions, 320 filed an annual financial report timely.

This report also includes the filing status for 16 political subdivisions, other than cities, towns, and villages, that filed their financial report in December 2023, after their filing deadline.

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due December 31, 2023

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Andrew County NHD	Yes	December 27, 2023
Atchison	Benton Township & Rock Creek DD	Yes	July 31, 2023
	Lewis Drainage District	Yes	August 10, 2023
	West Langdon Drainage District	Yes	July 31, 2023
Barry	Barry County 911 Board	Yes	December 29, 2023
	Barry-Lawrence County PLD	Yes	October 26, 2023
Bates	PWSD 7 Bates County	Yes	October 4, 2023
Benton	Good Samaritan NHD	Yes	December 29, 2023
	Lincoln Community NHD	No	
	PWSD 1 Bollinger County	Yes	July 15, 2023
Boone	Hartsburg Levee District	Yes	December 5, 2023
Buchanan	2317 Belt CID	No	
	36th & Frederick CID	Yes	December 22, 2023
	American Electric Lofts CID	No	
	Belt Highway & Beck Road CID	Yes	December 22, 2023
	Commons CID	Yes	December 31, 2023
	Cook Crossings CID	Yes	December 13, 2023
	East Hills CID	No	
	Rolling Hills Consolidated PLD	No	
	St. Joseph Downtown CID	No	
	St. Joseph Hotel CID	Yes	September 20, 2023
	St. Joseph Public Library District	Yes	November 17, 2023
	Tuscany Village CID	No	
Butler	East Butler County Sewer District	No	
Caldwell	Caldwell County Ambulance District	Yes	August 29, 2023
	Hamilton Public Library District	No	
Camden	Camden County Ambulance District	No	
	Cam-MO Ambulance District	Yes	December 13, 2023
	Lake of the Ozarks Area SBD Camden County	Yes	December 18, 2023
Cape Girardeau	Bloomfield Crossing CID	Yes	December 27, 2023
	Cape Dogwood CID	Yes	December 27, 2023
	Cape Girardeau Library District	No	
	Downtown Cape Girardeau CID	Yes	December 27, 2023
	Midamerica Crossings TDD	Yes	December 27, 2023
	North Cape County Rural FPD	Yes	October 9, 2023
	PWSD 2 Cape Girardeau County	Yes	October 18, 2023
	PWSD 5 Cape Girardeau County	Yes	August 14, 2023
	Reorganized Common SwrD Cape Gir. County	Yes	November 21, 2023
	Silver Springs CID	Yes	August 17, 2023
Carroll	Town Plaza CID	Yes	December 27, 2023
	Big Creek Watershed Subdistrict	Yes	October 11, 2023
	Ray-Carroll Bottoms Consolidated LD	Yes	August 2, 2023
	Sugartree Drainage District	Yes	August 17, 2023
Carter	Ellsinore Herren Avenue CID	Yes	December 27, 2023
	Ellsinore Rural FPD	Yes	December 28, 2023



Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due December 31, 2023

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cass	Dikeland Sewer District	Yes	August 4, 2023
	Mullendike Sewer District	Yes	November 3, 2023
	PWSD 11 Cass County	Yes	November 10, 2023
Chariton	Chariton County Ambulance District	No	
Christian	Ozark Centre TDD	Yes	August 29, 2023
Clark	Clark County NHD	No	
	Northeast Missouri Library District	Yes	September 12, 2023
Clay	58 North Oak CID	No	
	Claycomo SRD Clay County	Yes	November 28, 2023
	Eastern Clay Ambulance District	Yes	August 28, 2023
	Meadowbrook Village CID	No	
	New Liberty Hospital District	Yes	November 30, 2023
	North Kansas City Levee District	No	
	Pleasant Valley CID	Yes	October 20, 2023
	PWSD 2 Clay County	No	
	Williams Creek WSD	Yes	December 28, 2023
Clinton	Consolidated PWSD 4 Clinton County	No	
Crawford	North Crawford Ambulance District	Yes	September 7, 2023
Dade	Dade County NHD	No	
Daviss	Community Ambulance District	Yes	November 17, 2023
	Pattonsburg Rescue & FPD	Yes	September 19, 2023
	West Fork of Big Creek WSD	Yes	August 23, 2023
DeKalb	Grindstone-Lost-Muddy-Creek WSD	Yes	August 23, 2023
Dent	Salem Memorial Hospital District	No	
	Salem Public Library District	No	
Dunklin	Consolidated DD 2 Dunklin County	No	
	Dunklin County Sewer District	Yes	July 10, 2023
Franklin	Berger Levee District	Yes	July 24, 2023
	Dickey Bub CID	Yes	December 28, 2023
	Downtown New Haven CID	Yes	December 29, 2023
	East Main & Highway 47 CID	Yes	December 6, 2023
	Osage Commercial Area CID	Yes	December 27, 2023
	Scenic Regional Library District	No	
	Sullivan SRD Franklin County	Yes	August 31, 2023
	Union CID	Yes	August 8, 2023
	Union SRD Franklin County	Yes	August 29, 2023
	Albany Community FPD	No	
Gentry	Stanberry Rural FPD	Yes	December 7, 2023
Greene	Airport Plaza CID	Yes	July 8, 2023
	Brentwood N/S CID	Yes	August 29, 2023
	College Station CID	Yes	October 27, 2023
	College Station TDD	Yes	October 27, 2023
	Commercial Street CID	Yes	August 8, 2023
	Convention & Entertainment CID	Yes	October 27, 2023
	Downtown Springfield CID	Yes	August 14, 2023

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due December 31, 2023

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Greene	East-West Arterial TDD	Yes	December 14, 2023
	Glenstone and Kearney CID	Yes	October 31, 2023
	Glenstone Marketplace CID	Yes	August 29, 2023
	James River Commons CID	No	
	Northwest Area CID	No	
	Ridge at Ward Branch CID	Yes	August 29, 2023
	Ridge at Ward Branch TDD	Yes	August 29, 2023
	SGF Sports CID	Yes	October 16, 2023
	Springfield Plaza CID	Yes	October 13, 2023
	Springfield-Greene County PLD	Yes	December 21, 2023
Grundy	Grundy County NHD	Yes	December 11, 2023
Harrison	East Fork of Big Creek Subdistrict	Yes	October 24, 2023
	Panther Creek Watershed Subdistrict	Yes	October 24, 2023
	West Fork of Big Creek Subdistrict	Yes	October 24, 2023
Henry	Harry S. Truman PWSD 2 Henry County	Yes	November 22, 2023
	PWSD 4 Henry County	Yes	December 7, 2023
Holt	Forest City Levee District	No	
	Mound City Public Library District	Yes	September 12, 2023
	Mound City Rural FPD	Yes	October 8, 2023
	Oregon Public Library District	Yes	November 20, 2023
Howard	Historic Downtown Fayette Community CID	Yes	October 30, 2023
Howell	Mountain View-Summersville AD	Yes	August 14, 2023
Iron	Iron County Medical Center	No	
Jackson	23rd & Sterling CID	Yes	August 17, 2023
	740 NW Blue Parkway CID	Yes	December 28, 2023
	Arrowhead CID	Yes	December 28, 2023
	Atherton Levee District	Yes	August 8, 2023
	Blue Parkway & Colbern Road CID	Yes	December 21, 2023
	Cedar Creek CID	Yes	December 22, 2023
	Chapel Ridge CID	Yes	December 22, 2023
	Colbern Ridge CID	Yes	December 28, 2023
	Crackerneck Center CID	No	
	Crackerneck Creek TDD	Yes	December 26, 2023
	Downtown Lee's Summit CID	Yes	December 26, 2023
	Eastgate Commerce Center CID	Yes	December 5, 2023
	Englewood CID	Yes	December 26, 2023
	Hartman Heritage Center CID	Yes	October 12, 2023
	Highway 50 & Todd George CID	Yes	December 28, 2023
	Hub Drive CID	Yes	December 5, 2023
	I-470 & View High CID	Yes	December 28, 2023
	I-470 CID	Yes	December 8, 2023
	I-470 Western Gateway TDD	Yes	December 29, 2023
	Independence Events Center CID	Yes	December 26, 2023
	Independence Square CID	Yes	December 5, 2023
	Kansas City Public Library District	No	

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due December 31, 2023

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Marketplace Shopping Center CID	Yes	December 12, 2023
	Mid Continent Library District	No	
	New Longview CID	Yes	October 11, 2023
	Noland Fashion Square CID	Yes	October 30, 2023
	Noland Road CID	Yes	August 10, 2023
	Noland South Shopping Center CID	Yes	December 26, 2023
	Pine Tree CID	Yes	September 22, 2023
	PWSD 17 Jackson County	Yes	November 15, 2023
	Raintree 150 Center CID	Yes	December 1, 2023
	Southside Plaza CID	Yes	October 26, 2023
	Stone Canyon CID	No	
	Streets of West Pryor CID	Yes	December 29, 2023
	Streets of West Pryor TDD	Yes	December 29, 2023
	Summit Fair CID	Yes	December 29, 2023
	Summit Orchards CID	Yes	October 13, 2023
	Susquehanna East Shopping Center CID	Yes	December 27, 2023
	Thirty-Ninth Street TDD	Yes	December 20, 2023
	Valle Vista CID	Yes	November 14, 2023
Jasper	Carthage Public Library District	Yes	November 27, 2023
	Carthage SRD Jasper County	No	
Jefferson	Joplin SRD Newton-Jasper County	Yes	October 30, 2023
	Hillsboro SRD Jefferson County	No	
	McNutt Road Corridor CID	Yes	December 27, 2023
	Peach Tree CID	Yes	October 13, 2023
	PWSD 1 Jefferson County	No	
Johnson	PWSD 10 Jefferson County	No	
	Johnson County Community Health	No	
	South Fork of Blackwater WSD	No	
Laclede	Trails Consolidated PLD	Yes	December 21, 2023
	Elm Street Corridor CID	Yes	September 12, 2023
	Fountains CID	Yes	December 5, 2023
	Lebanon Marketplace CID	Yes	August 29, 2023
	Southdale Center CID	Yes	August 29, 2023
Lafayette	Concordia FPD	Yes	August 15, 2023
	Corder FPD	Yes	November 22, 2023
	Little Sni A Bar WSD	Yes	August 25, 2023
	Tabo Creek Watershed Subdistrict	Yes	August 25, 2023
	Wellington Napoleon WSD	Yes	August 25, 2023
Lewis	Canton Public Library District	Yes	December 6, 2023
	Canton SRD Lewis County	No	
	Dickerson SRD Lewis County	No	
Lincoln	Lincoln County Health Department	Yes	December 28, 2023
	Lincoln Crossing CID	Yes	September 12, 2023
Linn	Brookfield Carnegie PLD	Yes	December 19, 2023
	East Yellow Creek WSD	Yes	August 30, 2023

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due December 31, 2023

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Linn	Linneus FPD	Yes	July 11, 2023
Livingston	Green Township FPD	Yes	December 29, 2023
Macon	Macon County NHD	No	
Marion	Hannibal Free Library District	No	
Miller	Lake of the Ozarks Area SBD Miller County	Yes	December 18, 2023
	Osage National TDD	Yes	June 6, 2023
Mississippi	Levee District 3 Mississippi County	Yes	August 9, 2023
	Mississippi County Port Authority	Yes	December 28, 2023
	St. Johns Levee & Drainage District	Yes	December 28, 2023
Monroe	Madison SRD Monroe County	Yes	September 12, 2023
Montgomery	Tri County Levee District	Yes	October 24, 2023
	Wellsville FPD	Yes	December 20, 2023
Morgan	Golden Age NHD 1	No	
	Good Shepherd NHD	No	
	Lake of the Ozarks Area SBD Morgan County	Yes	December 18, 2023
New Madrid	Drainage District 28 New Madrid County	Yes	July 14, 2023
	New Madrid Clean Energy Development Board	No	
	New Madrid County PID	Yes	December 21, 2023
	PWSD 1 New Madrid County	Yes	December 22, 2023
Newton	Lost Creek Watershed Subdistrict	Yes	November 7, 2023
Nodaway	102 River Tributaries Subdistrict	No	
	Barnard FPD	Yes	July 30, 2023
	Hoover Frankum WSD	No	
	Mill Creek Watershed Subdistrict	No	
	Mozingo Creek Watershed Subdistrict	No	
	West Nodaway FPD	Yes	December 29, 2023
Pemiscot	Caruthersville Library District	No	
	Consolidated Drainage District 1	Yes	October 3, 2023
	Consolidated Drainage District 3	Yes	December 26, 2023
	Hayti-Ventures CID	No	
	Steele Public Library District	No	
Perry	Bois Brule Levee & Drainage District	Yes	August 22, 2023
Pettis	1705 Broadway CID	No	
	Boonslick Regional Library District	Yes	September 29, 2023
Phelps	Rolla Free Public Library District	Yes	October 2, 2023
Pike	Pike County Memorial Hospital	Yes	December 20, 2023
Platte	Northmoor Associates CID	Yes	December 28, 2023
	Riverside Gateway Crossing CID	Yes	October 26, 2023
	Riverside Horizons CID	Yes	October 26, 2023
	Riverside Red X CID	Yes	December 29, 2023
	Riverside-Quindaro Bend LD	Yes	December 15, 2023
	Tracy Highlands TDD	Yes	December 21, 2023
Pulaski	PWSD 3 Pulaski County	Yes	August 22, 2023
Putnam	Putnam County Memorial Hospital	Yes	December 27, 2023
	PWSD 1 Putnam County	Yes	December 21, 2023

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due December 31, 2023

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Ralls	Highway 61 CID	Yes	December 22, 2023
Randolph	Downtown Moberly CID	No	
	Moberly Crossings CID	Yes	December 28, 2023
Ray	Lawson SRD Ray County	No	
	Ray County Ambulance District	No	
	Willow Creek Watershed Subdistrict	Yes	November 1, 2023
Ripley	Fourche Creek Watershed Subdistrict	Yes	December 28, 2023
	Little Black Watershed Subdistrict	Yes	December 27, 2023
Scotland	Middle Fabius River Subdistrict	Yes	September 11, 2023
	Scotland County Memorial Hospital	No	
	Scotland County NHD	No	
Scott	SEMO Regional Port Authority	No	
	Sikeston FPD	Yes	August 25, 2023
Shelby	Clarence NHD	No	
	Clarence Public Library District	No	
	Shelbina Carnegie Library District	Yes	December 22, 2023
St. Charles	Consolidated North County LD	No	
	Hawk Ridge TDD	Yes	October 23, 2023
	Lakeside 370 Levee District	Yes	December 28, 2023
	South Ridge TDD	Yes	August 29, 2023
	St. Charles City-County PLD	Yes	December 21, 2023
	Zumbehl Road/Highway 94 CID	No	
St. Clair	Appleton City Library District	No	
St. Louis	10700 Pear Tree Lane CID	Yes	September 20, 2023
	10700 Pear Tree Lane TDD	Yes	September 20, 2023
	10895 West Florissant CID	No	
	2019 Grand Center CID	Yes	December 22, 2023
	370/MO Bottom Road/Taussig Road CID	Yes	August 15, 2023
	4576 Woodson Road CID	Yes	October 31, 2023
	4576 Woodson Road TDD	Yes	October 31, 2023
	Arbors of Rockwood CID	Yes	September 20, 2023
	Berkeley-North Park CID	Yes	September 28, 2023
	Brentwood Boulevard/Clayton Rd CID	Yes	September 11, 2023
	Brentwood Boulevard/Clayton Rd TDD	Yes	September 22, 2023
	Cheshire CID	Yes	September 20, 2023
	Crossings at Richmond Heights CID	Yes	December 20, 2023
	Deer Creek Center CID	Yes	August 21, 2023
	Delmar/Delcrest CID	Yes	December 29, 2023
	Earth City Levee District	Yes	December 19, 2023
	Eureka Old Town TDD	Yes	September 20, 2023
	Eureka Pointe CID	Yes	October 23, 2023
	Ferguson Municipal Library District	Yes	August 15, 2023
	Fourth Street TDD	Yes	September 11, 2023
	Front Street CID	Yes	September 21, 2023
	Hadley Township South 2 CID	Yes	December 27, 2023

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due December 31, 2023

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Hazelwood Commerce Center CID	Yes	August 29, 2023
	Hazelwood Levee Subdistrict	Yes	December 19, 2023
	Hazelwood Powerplex CID	Yes	December 6, 2023
	Hilltop Village Center CID	Yes	December 18, 2023
	Howard Bend Levee District	Yes	December 13, 2023
	Kirkwood Public Library District	Yes	November 16, 2023
	Lighthouse St. Louis CID	Yes	December 29, 2023
	Lind-Litz CID	Yes	November 16, 2023
	Lind-Litz TDD	Yes	November 2, 2023
	Maplewood Public Library District	Yes	December 14, 2023
	Metropolitan SwrD St. Louis	Yes	December 14, 2023
	Missouri Bottoms LD - Bridgeton LSD	No	
	Missouri Bottoms Levee District	Yes	December 11, 2023
	Monarch Chesterfield Levee District	Yes	December 12, 2023
	North County Festival/Square CID	Yes	December 27, 2023
	Northpark-Ferguson CID	Yes	September 28, 2023
	NP Kinloch CID	Yes	November 16, 2023
	NP Kinloch CID II	Yes	September 28, 2023
	NP Kinloch CID III	Yes	September 28, 2023
	NP Kinloch CID IV	Yes	September 28, 2023
	OHM Woodson Terrace CID	No	
	OHM Woodson Terrace TDD	No	
	Olive Boulevard TDD	Yes	August 18, 2023
	Olivette Gateway CID	Yes	August 30, 2023
	Overland Plaza CID	Yes	September 21, 2023
	Residence Inn Downtown St. Louis CID	Yes	November 2, 2023
	Riverport Levee District	Yes	December 14, 2023
	St. Louis County Clean Energy Board	No	
	Sunnen Station CID	Yes	August 7, 2023
	The Markets at Olive CID	Yes	September 12, 2023
	Union Station CID	Yes	September 20, 2023
	Valley Park Community PLD	Yes	October 3, 2023
	Village Square CID	Yes	October 23, 2023
	Webster Groves Library District	Yes	August 29, 2023
St. Louis City	1100 Washington Avenue CID	Yes	September 15, 2023
	1133 Washington Avenue CID	No	
	1201 Washington CID	Yes	September 15, 2023
	1225 Washington CID	Yes	October 30, 2023
	1225 Washington TDD	Yes	October 30, 2023
	14th & Market Street CID	Yes	September 12, 2023
	1601 S Jefferson CID	Yes	December 29, 2023
	1831/2000 Sidney Street CID	Yes	October 31, 2023
	1831/2000 Sidney Street TDD	Yes	October 31, 2023
	2017 Chouteau CID	Yes	October 10, 2023
	2118 Chouteau TDD	Yes	October 10, 2023

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due December 31, 2023

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	212 South Grand CID	No	
	212 South Grand TDD	No	
	2350 South Grand CID	Yes	November 6, 2023
	4101 Laclede CID	Yes	September 21, 2023
	4350 South Kingshighway CID	Yes	October 23, 2023
	501 Olive CID	No	
	501 Olive TDD	No	
	60 Plaza Square CID	No	
	620 Market CID	No	
	705 Olive CID	Yes	September 20, 2023
	705 Olive TDD	Yes	September 20, 2023
	840 East Taylor CID	Yes	December 29, 2023
	Armory CID	Yes	December 29, 2023
	Ballpark Village CID	No	
	Ballpark Village TDD	No	
	Bevo CID	Yes	September 12, 2023
	Broadway Carrie TDD	Yes	December 28, 2023
	Broadway Hotel CID	Yes	September 20, 2023
	Carondelet Commons CID	Yes	December 29, 2023
	Carrie Avenue CID	Yes	December 29, 2023
	Cherokee Street CID	Yes	August 30, 2023
	Cheshire Annex CID	Yes	September 20, 2023
	Cheshire TDD	Yes	September 20, 2023
	Chouteau Avenue Corridor CID	Yes	October 31, 2023
	Chouteau Crossing CID	Yes	December 29, 2023
	City Foundry CID	Yes	August 30, 2023
	City Foundry TDD	Yes	August 30, 2023
	City Hospital Laundry Building TDD	Yes	October 18, 2023
	City Hospital Powerhouse CID	Yes	October 18, 2023
	City Hospital Powerhouse TDD	Yes	October 18, 2023
	City Hospital RPA 2-Phase 1 CID	Yes	October 18, 2023
	Clarence Broadway CID	Yes	December 29, 2023
	Clean Energy Development Board	No	
	Cozens/MLK/Grand CID	Yes	December 27, 2023
	Crowne Plaza CID	Yes	December 29, 2023
	Cupples Station Building 9 CID	Yes	December 27, 2023
	CWE Business CID	Yes	October 31, 2023
	Downtown St. Louis CID	Yes	September 25, 2023
	Dutchtown CID	Yes	December 31, 2023
	EQH Market Street CID	No	
	Euclid South CID	No	
	Expanded Forsyth Associates CID	No	
	Forest Park TOD CID	Yes	October 23, 2023
	Georgian Square CID	Yes	October 18, 2023
	Grand Center Area CID	No	

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due December 31, 2023

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	Grand Center Area Two CID	Yes	December 29, 2023
	Grove CID	Yes	September 13, 2023
	Hadley Dean Building CID	No	
	Laurel CID	Yes	July 10, 2023
	Lighthouse St. Louis TDD	Yes	December 29, 2023
	Loop East CID	No	
	Loughborough Commons CID	Yes	September 28, 2023
	Magnolia CID	Yes	October 31, 2023
	Magnolia TDD	Yes	October 31, 2023
	Newstead West CID	Yes	December 29, 2023
	North Broadway Carrie CID	Yes	December 22, 2023
	Northeast Hampton/I-44 CID	Yes	December 28, 2023
	Olive West CID	Yes	December 29, 2023
	Park Pacific CID	Yes	October 31, 2023
	Railway Exchange Building CID	Yes	November 30, 2023
	Railway Exchange Building TDD	Yes	November 30, 2023
	Residence Inn Downtown St. Louis TDD	Yes	November 2, 2023
	Riverfront Hotel CID	No	
	Riverside CID	Yes	December 28, 2023
	Soccer Stadium CID	Yes	December 27, 2023
	Soccer Stadium TDD	Yes	December 27, 2023
	Soda Fountain Square CID	No	
	Soulard CID	Yes	October 30, 2023
	South Grand CID	Yes	December 15, 2023
	St. Louis Convention Center Hotel 3 CID	Yes	December 27, 2023
	St. Louis Convention Center Hotel TDD	Yes	December 27, 2023
	Steelcote Square CID	Yes	August 30, 2023
	Syndicate Trust CID	No	
	Tucker & Cass CID	Yes	September 12, 2023
	Union Station TDD	Yes	September 20, 2023
	Washington Avenue TDD	Yes	September 15, 2023
Ste. Genevieve	Levee District 2 Ste. Genevieve County	Yes	August 16, 2023
	Levee District 3 Ste. Genevieve County	No	
Stoddard	Common Sewer District 1 Stoddard County	Yes	September 11, 2023
	Drainage District 23 Stoddard County	Yes	December 20, 2023
	Drainage District 36 Stoddard County	Yes	December 20, 2023
	Drainage District 37 Stoddard County	Yes	December 20, 2023
	Drainage District 38 Stoddard County	Yes	December 20, 2023
	Drainage District 8 Stoddard County	Yes	December 20, 2023
	PWSD 1 Stoddard County	Yes	September 22, 2023
Sullivan	PWSD 1 Sullivan County	Yes	December 11, 2023
Vernon	Nevada Public Library District	Yes	November 8, 2023
	Vernon County Ambulance District	Yes	August 23, 2023
Warren	Missouri Valley Levee District	Yes	July 24, 2023
	Shoppes at Warrenton CID	Yes	December 21, 2023



Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due December 31, 2023

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Warren	Warrenton Commons CID	Yes	September 21, 2023
Webster	Webster County NHD	No	
Worth	East Fork of Grand River WSD	Yes	August 30, 2023
	PWSD 1 Worth County	Yes	November 8, 2023
	Sheridan FPD	No	
	Worth County Convalescent Center District	Yes	December 12, 2023
Total Filed		320	
Total Not Filed		91	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
DD	Drainage District
FPD	Fire Protection District
LD	Levee District
LSD	Levee and Sewer District
NHD	Nursing Home District
PID	Port Improvement District
PLD	Public Library District
PWSD	Public Water Supply District
SBD	Special Business District
SEMO	Southeast Missouri
SRD	Special Road District
SwrD	Sewer District
TOD	Transit Oriented Development
TDD	Transportation Development District
WSD	Watershed Subdistrict

Appendix B  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due June 30, 2023  
 Filed in December 2023

Fiscal Year Ended December 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cape Girardeau	Whitewater FPD	Yes	December 8, 2023
Jefferson	Truman Boulevard TDD	Yes	December 12, 2023
Total Filed		2	

Acronyms:

FPD            Fire Protection District  
 TDD           Transportation Development District

Appendix C  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due September 30, 2023  
 Filed in December 2023

Fiscal Year Ended March 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jefferson	Twin City Mall CID	Yes	December 12, 2023
St. Louis	Kirkwood Square CID	Yes	December 27, 2023
Total Filed		2	

Acronyms:

CID                      Community Improvement District

# Appendix D

## Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due October 31, 2023

Filed in December 2023

Fiscal Year Ended April 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	Shoal Creek Valley CID	Yes	December 7, 2023
Jackson	12th & Wyandotte CID	Yes	December 12, 2023
	Broadway Area CID	Yes	December 11, 2023
	Grand Reserve CID	Yes	December 8, 2023
	Linwood Shopping Center CID	Yes	December 8, 2023
	Linwood Square Shopping Center CID	Yes	December 8, 2023
Jasper	Briarbrook CID	Yes	December 20, 2023
Mississippi	St. James Drainage District	Yes	December 15, 2023
Ray	Senior Citizen's NHD	Yes	December 22, 2023
Ste. Genevieve	Ste. Genevieve County Memorial Hospital	Yes	December 7, 2023
Total Filed		10	

### Acronyms:

CID	Community Improvement District
NHD	Nursing Home District

Appendix E  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due November 30, 2023  
Filed in December 2023

Fiscal Year Ended May 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Caldwell	PWSD 3 Caldwell County	Yes	December 26, 2023
Jefferson	PWSD C-1 Jefferson County	Yes	December 6, 2023
Total Filed		2	

Acronyms:

PWSD      Public Water Supply District



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
December 2023

Revised April 2024

Report No. 2024-015

April 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Municipal Court and Revenue Filings

## December 2023

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended June 30, 2023 Reports Due December 31, 2023.....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2023 Filed in December 2023 .....	12
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2023 Filed in December 2023 .....	13
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due October 31, 2023 Filed in December 2023 .....	14
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due November 30, 2023 Filed in December 2023 .....	15



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by December 31, 2023, under Section 105.145, RSMo, and 15 CSR 40-3.030 and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) shall notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO shall notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Due to different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 260 cities, 5 towns, and 63 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in December 2023, after their filing deadline. The filing status for these 7 cities and 2 villages is presented in summary on page 4 and by individual entity in Appendixes B to E.

This report was originally issued in February 2024. Subsequent to its release, staff identified several inaccuracies. This report was revised and reissued in April 2024.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor



---

# Monthly Report on Municipal Court and Revenue Filings

## December 2023

### Executive Summary

---

#### **Executive Summary**

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except any political subdivision with gross revenues less than \$5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedure to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. Rule 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires the SAO to notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359, RSMo, and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and a mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 260 cities, 5 towns, and 63 villages with a fiscal year end of June 30, 2023, whose financial report was due by December 31, 2023. Of the 328 municipalities, 217 filed the financial report timely. Of the 231 municipalities required to file an addendum, 121 filed timely. Of the 100 municipalities required to file a certification, 59 filed timely.



Monthly Report on Municipal Court and Revenue Filings  
December 2023  
Executive Summary

---

This report includes the filing status for 7 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in December 2023, after their filing deadline. Of these municipalities, 5 filed an annual financial report, 2 filed an addendum, and 2 filed a certification.

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	City of Novinger	No		No	N/A
Andrew	City of Amazonia	Yes	December 4, 2023	N/A	N/A
Atchison	City of Westboro	No		N/A	N/A
Audrain	City of Laddonia	No		No	N/A
	Village of Vandiver	Yes	August 16, 2023	Yes	N/A
Barry	City of Purdy	No		No	N/A
	City of Washburn	Yes	July 5, 2023	Yes	N/A
Barton	City of Lamar	Yes	November 13, 2023	Yes	N/A
	City of Mindenmines	Yes	December 26, 2023	N/A	N/A
	Village of Milford	Yes	July 11, 2023	N/A	N/A
Bates	City of Adrian	No		No	N/A
	City of Amsterdam	Yes	July 18, 2023	N/A	N/A
Bollinger	City of Marble Hill	Yes	December 15, 2023	No	N/A
Boone	City of Hallsville	Yes	December 20, 2023	Yes	N/A
	City of Rocheport	Yes	August 23, 2023	N/A	N/A
	City of Sturgeon	Yes	July 11, 2023	No	N/A
	Town of Huntsdale	Yes	December 21, 2023	N/A	N/A
	Village of Hartsburg	Yes	October 30, 2023	N/A	N/A
Buchanan	City of St. Joseph	No		Yes	Yes
Butler	City of Fisk	Yes	December 21, 2023	Yes	N/A
	City of Qulin	Yes	December 13, 2023	Yes	N/A
Caldwell	City of Braymer	Yes	September 12, 2023	Yes	N/A
	City of Breckenridge	No		No	N/A
	City of Cowgill	No		No	N/A
	City of Hamilton	No		No	N/A
Callaway	Village of Kingdom City	No		N/A	N/A
Camden	City of Linn Creek	Yes	December 27, 2023	Yes	N/A
	City of Stoutland	Yes	July 11, 2023	N/A	N/A
Cape Girardeau	City of Cape Girardeau	No		Yes	Yes
	City of Delta	Yes	October 12, 2023	No	N/A
	Village of Oak Ridge	No		N/A	N/A
	Village of Whitewater	No		No	N/A
Carroll	City of Bogard	No		No	N/A
	City of De Witt	Yes	August 20, 2023	N/A	N/A
Carter	City of Ellsinore	No		No	N/A
Cass	City of Archie	No		No	N/A
	City of Cleveland	No		No	N/A
	City of Creighton	Yes	July 25, 2023	Yes	N/A
	City of Freeman	No		No	N/A
	City of Garden City	No		No	N/A
	City of Lake Annette	No		No	N/A
	Village of Baldwin Park	No		N/A	N/A
	Village of Loch Lloyd	No		N/A	N/A
	Village of Jerico Springs	No		No	N/A
	City of Brunswick	Yes	December 21, 2023	No	N/A
Chariton	City of Keytesville	Yes	July 19, 2023	Yes	N/A
	City of Salisbury	Yes	December 5, 2023	Yes	N/A
	Village of Dalton	No		N/A	N/A

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Christian	City of Clever	Yes	October 10, 2023	No	No
	City of Highlandville	No		No	N/A
	City of Sparta	Yes	October 9, 2023	Yes	N/A
Clark	City of Alexandria	No		N/A	N/A
	City of Wayland	Yes	July 24, 2023	N/A	N/A
Clay	City of Gladstone	Yes	December 26, 2023	Yes	Yes
	Village of Birmingham	Yes	December 12, 2023	Yes	N/A
Clinton	City of Gower	Yes	December 12, 2023	Yes	Yes
	City of Lathrop	Yes	December 28, 2023	No	No
	City of Plattsburg	No		No	No
Cole	City of St. Thomas	Yes	October 27, 2023	N/A	N/A
	City of Taos	No		No	N/A
Cooper	City of Bunceton	Yes	September 9, 2023	Yes	N/A
	City of Prairie Home	Yes	September 28, 2023	Yes	N/A
	Village of Wooldridge	Yes	December 8, 2023	N/A	N/A
Crawford	City of Bourbon	No		No	N/A
	City of Cuba	No		No	No
	City of Steelville	Yes	December 14, 2023	Yes	N/A
	Village of St. Cloud	No		N/A	N/A
Dade	City of Everton	Yes	November 28, 2023	No	N/A
	City of Greenfield	Yes	September 19, 2023	No	No
	City of Lockwood	Yes	November 10, 2023	No	N/A
Dallas	City of Urbana	Yes	November 14, 2023	No	N/A
	Village of Louisburg	Yes	July 10, 2023	N/A	N/A
Daviess	City of Coffey	Yes	July 27, 2023	N/A	N/A
	City of Jamesport	Yes	December 22, 2023	No	N/A
	City of Pattonsburg	Yes	September 19, 2023	Yes	N/A
	Village of Altamont	Yes	June 29, 2023	Yes	N/A
DeKalb	City of Clarksdale	No		Yes	N/A
	City of Maysville	No		Yes	N/A
	Village of Amity	No		N/A	N/A
	Village of Weatherby	No		N/A	N/A
Dent	City of Salem	Yes	December 5, 2023	Yes	N/A
Douglas	City of Ava	Yes	December 21, 2023	Yes	N/A
Dunklin	City of Arbyrd	Yes	August 28, 2023	Yes	Yes
	City of Campbell	Yes	October 31, 2023	Yes	No
	City of Clarkton	Yes	August 25, 2023	Yes	Yes
	City of Holcomb	Yes	July 25, 2023	Yes	N/A
	City of Kennett	Yes	December 27, 2023	Yes	N/A
	City of Malden	Yes	December 8, 2023	Yes	Yes
	City of Senath	Yes	October 16, 2023	Yes	Yes
	City of Berger	Yes	July 25, 2023	Yes	N/A
Franklin	City of New Haven	Yes	December 27, 2023	Yes	Yes
	City of Pacific	No		No	No
	City of Union	No		No	No
	Village of Parkway	Yes	December 22, 2023	N/A	N/A
Gasconade	City of Bland	Yes	July 19, 2023	Yes	No
	City of Gasconade	Yes	December 4, 2023	Yes	N/A

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Gasconade	City of Hermann	Yes	December 18, 2023	Yes	N/A
	City of Morrison	Yes	September 22, 2023	N/A	N/A
	City of Owensville	Yes	December 19, 2023	Yes	N/A
	City of Rosebud	Yes	December 26, 2023	No	N/A
Gentry	City of Albany	No		No	N/A
	City of King City	No		No	N/A
	Village of Darlington	No		N/A	N/A
Greene	City of Ash Grove	No		No	Yes
	City of Battlefield	Yes	October 9, 2023	Yes	Yes
	City of Fair Grove	Yes	November 28, 2023	Yes	No
	City of Springfield	Yes	December 19, 2023	Yes	Yes
Grundy	City of Galt	Yes	September 25, 2023	N/A	N/A
	Village of Brimson	No		N/A	N/A
Harrison	Village of Mount Moriah	No		N/A	N/A
Henry	Village of Brownington	Yes	September 1, 2023	No	N/A
Hickory	City of Hermitage	Yes	October 27, 2023	N/A	N/A
	City of Weaubleau	Yes	November 14, 2023	N/A	N/A
	City of Wheatland	Yes	December 5, 2023	N/A	N/A
Holt	City of Craig	No		No	N/A
	City of Mound City	Yes	December 27, 2023	Yes	N/A
	Village of Big Lake	Yes	October 25, 2023	Yes	N/A
	Village of Bigelow	Yes	December 27, 2023	N/A	N/A
Howard	City of Fayette	Yes	December 13, 2023	Yes	N/A
	City of Franklin	Yes	November 21, 2023	N/A	N/A
	City of Glasgow	Yes	November 29, 2023	No	N/A
	City of New Franklin	Yes	November 29, 2023	No	N/A
Howell	City of Mountain View	Yes	August 23, 2023	Yes	Yes
Iron	City of Arcadia	Yes	December 28, 2023	Yes	N/A
	City of Ironton	Yes	December 27, 2023	No	N/A
	City of Pilot Knob	Yes	August 29, 2023	Yes	N/A
	City of Viburnum	No		No	N/A
Jackson	City of Greenwood	Yes	December 20, 2023	No	No
	City of Independence	Yes	December 26, 2023	Yes	Yes
	City of Lake Tapawingo	Yes	November 14, 2023	No	N/A
	City of Lee's Summit	Yes	December 22, 2023	No	Yes
	City of Lone Jack	Yes	December 13, 2023	Yes	N/A
Jasper	City of Alba	No		N/A	N/A
	City of Carthage	Yes	December 28, 2023	No	No
	City of La Russell	Yes	October 6, 2023	N/A	N/A
	City of Neck City	Yes	November 27, 2023	N/A	N/A
	City of Oronogo	Yes	November 14, 2023	Yes	Yes
	City of Waco	No		N/A	N/A
Jefferson	Town of Brooklyn Heights	Yes	November 20, 2023	N/A	N/A
	City of Byrnes Mill	Yes	December 21, 2023	No	No
	City of Herculaneum	No		No	No
	City of Hillsboro	Yes	November 13, 2023	Yes	N/A
	City of Olympian Village	Yes	December 15, 2023	N/A	N/A
Johnson	City of Holden	Yes	December 21, 2023	Yes	N/A

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Knox	City of Hurdland	No		N/A	N/A
Laclede	City of Lebanon	Yes	December 19, 2023	Yes	Yes
	Village of Evergreen	No		N/A	N/A
Lafayette	City of Corder	Yes	July 12, 2023	Yes	N/A
	City of Waverly	Yes	September 25, 2023	Yes	N/A
	City of Wellington	Yes	November 24, 2023	No	N/A
	Village of Aullville	No		N/A	N/A
Lawrence	City of Miller	No		No	N/A
Lewis	City of Canton	No		No	No
	City of Ewing	No		N/A	N/A
	City of Lewistown	Yes	August 3, 2023	N/A	N/A
	Village of Monticello	No		N/A	N/A
Lincoln	City of Troy	Yes	December 28, 2023	Yes	Yes
Livingston	City of Chula	No		N/A	N/A
	Village of Mooresville	Yes	October 16, 2023	N/A	N/A
Macon	City of Bevier	No		No	N/A
	City of Callao	No		No	N/A
	City of La Plata	Yes	December 21, 2023	No	N/A
Madison	Village of Cobalt City	No		N/A	N/A
Maries	City of Belle	Yes	November 30, 2023	Yes	Yes
	City of Vienna	No		No	N/A
Marion	City of Hannibal	Yes	December 20, 2023	Yes	Yes
Mercer	City of Mercer	Yes	September 20, 2023	Yes	N/A
Miller	City of Bagnell	No		N/A	N/A
	Village of Brumley	Yes	November 13, 2023	N/A	N/A
Mississippi	City of Bertrand	Yes	July 31, 2023	Yes	Yes
	Village of Wilson City	No		N/A	N/A
Moniteau	City of Clarksburg	Yes	July 19, 2023	Yes	N/A
Monroe	City of Madison	Yes	December 20, 2023	Yes	N/A
Montgomery	City of Middletown	No		No	N/A
	City of Montgomery	Yes	December 13, 2023	No	N/A
	City of New Florence	No		Yes	Yes
Morgan	City of Stover	Yes	December 7, 2023	Yes	N/A
	Town of Gravois Mills	Yes	November 12, 2023	N/A	N/A
New Madrid	City of Gideon	Yes	August 14, 2023	No	No
	City of Howardville	Yes	December 28, 2023	No	N/A
	City of Lilbourn	Yes	December 28, 2023	Yes	N/A
	City of Parma	No		Yes	N/A
	Village of Catron	No		No	N/A
	Village of North Lilbourn	Yes	August 2, 2023	N/A	N/A
Newton	City of Diamond	Yes	December 8, 2023	Yes	Yes
	City of Granby	Yes	November 6, 2023	Yes	Yes
	Village of Dennis Acres	Yes	July 14, 2023	N/A	N/A
	Village of Saginaw	No		N/A	N/A
	Village of Stark City	No		N/A	N/A
	Village of Stella	No		N/A	N/A
Nodaway	City of Arkoe	No		N/A	N/A
	City of Barnard	Yes	November 9, 2023	No	N/A

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Nodaway	City of Burlington Junction	No		No	N/A
	City of Elmo	Yes	July 7, 2023	Yes	N/A
	City of Skidmore	Yes	November 14, 2023	Yes	N/A
Oregon	City of Alton	No		No	N/A
	City of Koshkonong	Yes	November 29, 2023	Yes	N/A
	City of Thayer	No		No	Yes
Osage	City of Chamois	Yes	July 24, 2023	N/A	N/A
	City of Meta	Yes	November 29, 2023	N/A	N/A
Ozark	Village of Bakersfield	Yes	December 12, 2023	N/A	N/A
Pemiscot	City of Caruthersville	No		Yes	No
	City of Hayti	Yes	November 1, 2023	No	No
	City of Hayti Heights	No		N/A	N/A
	City of Steele	Yes	December 18, 2023	No	No
	Town of Cooter	Yes	November 7, 2023	No	No
Perry	City of Altenburg	No		N/A	N/A
	City of Frohna	Yes	September 14, 2023	N/A	N/A
Pettis	City of Green Ridge	Yes	September 6, 2023	No	N/A
	City of Smithton	Yes	December 27, 2023	No	N/A
Phelps	City of Doolittle	No		No	N/A
	City of Newburg	Yes	November 10, 2023	No	N/A
Pike	City of Clarksville	No		No	N/A
	City of Frankford	Yes	August 3, 2023	Yes	N/A
Platte	City of Houston Lake	Yes	December 31, 2023	Yes	N/A
	City of Northmoor	Yes	August 8, 2023	Yes	Yes
	City of Riverside	Yes	December 21, 2023	Yes	No
Polk	City of Morrisville	Yes	November 2, 2023	N/A	N/A
	Village of Aldrich	Yes	December 30, 2023	N/A	N/A
	Village of Flemington	No		N/A	N/A
Pulaski	City of Crocker	No		No	N/A
Putnam	Village of Livonia	Yes	November 27, 2023	N/A	N/A
	Village of Lucerne	No		N/A	N/A
Ralls	City of New London	No		No	N/A
	Village of Rensselaer	No		N/A	N/A
Randolph	City of Clark	Yes	October 13, 2023	Yes	N/A
	City of Clifton Hill	Yes	August 23, 2023	N/A	N/A
	City of Huntsville	Yes	November 15, 2023	No	N/A
	City of Moberly	Yes	December 28, 2023	No	N/A
	Village of Jacksonville	Yes	December 22, 2023	N/A	N/A
	Village of Renick	Yes	November 7, 2023	N/A	N/A
Ray	City of Lawson	No		No	No
	City of Wood Heights	No		No	N/A
	Village of Elmira	Yes	July 28, 2023	N/A	N/A
Reynolds	City of Bunker	No		No	N/A
	City of Ellington	No		No	N/A
Ripley	City of Doniphan	No		No	N/A
Saline	City of Nelson	Yes	October 31, 2023	N/A	N/A
	Village of Grand Pass	Yes	August 10, 2023	N/A	N/A
Scotland	City of South Gorin	No		N/A	N/A

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Scotland	Village of Granger	No		N/A	N/A
	Village of Rutledge	Yes	August 21, 2023	N/A	N/A
Scott	City of Benton	Yes	December 26, 2023	No	N/A
	City of Blodgett	Yes	December 8, 2023	N/A	N/A
	City of Scott City	No		No	No
	City of Sikeston	Yes	December 12, 2023	No	No
	Village of Commerce	Yes	November 11, 2023	N/A	N/A
	Village of Diehlstadt	No		N/A	N/A
	Village of Lambert	Yes	August 9, 2023	N/A	N/A
	Village of Vanduser	Yes	August 28, 2023	N/A	N/A
	City of Clarence	No		No	No
Shelby	City of Shelbina	Yes	December 27, 2023	Yes	Yes
	Village of Leonard	Yes	December 14, 2023	N/A	N/A
	City of Lake St. Louis	Yes	December 19, 2023	Yes	Yes
St. Charles	City of Lowry City	Yes	July 28, 2023	Yes	N/A
St. Clair	Village of Gerster	No		N/A	N/A
St. Francois	City of Bismarck	No		No	No
	City of Desloge	Yes	December 27, 2023	Yes	Yes
	City of Leadington	Yes	December 19, 2023	No	N/A
St. Louis	City of Bella Villa	Yes	December 20, 2023	No	Yes
	City of Bellefontaine Neighbor	No		No	No
	City of Berkeley	No		No	No
	City of Black Jack	Yes	November 2, 2023	No	No
	City of Calverton Park	Yes	November 17, 2023	Yes	Yes
	City of Charlack	No		Yes	Yes
	City of Clarkson Valley	No		Yes	Yes
	City of Country Club Hills	Yes	July 17, 2023	No	No
	City of Creve Coeur	Yes	December 15, 2023	Yes	Yes
	City of Edmundson	Yes	December 28, 2023	No	Yes
	City of Eureka	Yes	December 29, 2023	Yes	Yes
	City of Ferguson	No		No	No
	City of Frontenac	Yes	December 20, 2023	Yes	Yes
	City of Glendale	Yes	November 7, 2023	Yes	No
	City of Hazelwood	No		No	No
	City of Kinloch	Yes	October 13, 2023	Yes	N/A
	City of Maplewood	Yes	December 20, 2023	Yes	Yes
	City of Oakland	No		No	No
	City of Olivette	Yes	December 19, 2023	Yes	Yes
	City of Overland	Yes	December 13, 2023	Yes	Yes
	City of Pine Lawn	Yes	December 28, 2023	Yes	Yes
	City of Richmond Heights	Yes	December 20, 2023	Yes	Yes
	City of University City	Yes	December 27, 2023	Yes	Yes
	City of Valley Park	No		Yes	Yes
	City of Velda City	Yes	December 30, 2023	Yes	No
	City of Vinita Park	Yes	December 26, 2023	No	Yes
	City of Warson Woods	Yes	November 8, 2023	Yes	Yes
	City of Webster Groves	Yes	December 19, 2023	No	No
	City of Wellston	Yes	December 29, 2023	Yes	Yes



Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2023  
Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
St. Louis	City of Winchester	Yes	December 20, 2023	Yes	Yes
	City of Woodson Terrace	Yes	September 12, 2023	Yes	Yes
	Town of Grantwood Village	Yes	December 31, 2023	Yes	No
	Village of Hanley Hills	Yes	December 18, 2023	Yes	Yes
	Village of Norwood Court	No		No	No
St. Louis City	City of St. Louis City	Yes	December 29, 2023	Yes	Yes
Stoddard	City of Bell City	Yes	July 6, 2023	Yes	N/A
	City of Bernie	Yes	August 24, 2023	No	Yes
	City of Bloomfield	Yes	December 15, 2023	Yes	Yes
	City of Dexter	No		Yes	No
	City of Dudley	No		N/A	N/A
	City of Essex	Yes	August 4, 2023	Yes	N/A
	City of Puxico	No		No	N/A
	City of Crane	Yes	December 26, 2023	Yes	Yes
	City of Hurley	Yes	October 31, 2023	N/A	N/A
	Village of Blue Eye	Yes	August 28, 2023	N/A	N/A
Stone	Village of Coney Island	Yes	December 20, 2023	N/A	N/A
	Village of McCord Bend	Yes	October 9, 2023	N/A	N/A
	City of Milan	Yes	December 21, 2023	No	N/A
	City of Rockaway Beach	Yes	December 27, 2023	No	N/A
	Village of Bull Creek	Yes	September 5, 2023	N/A	N/A
Sullivan	City of Cabool	Yes	December 20, 2023	Yes	Yes
Taney	City of Summersville	No		No	N/A
	City of Walker	Yes	August 3, 2023	Yes	N/A
Vernon	City of Marthasville	Yes	October 12, 2023	No	N/A
	City of Truesdale	Yes	July 20, 2023	Yes	N/A
	City of Warrenton	No		No	No
	Village of Innsbrook	Yes	August 2, 2023	Yes	N/A
	City of Irondale	Yes	October 26, 2023	N/A	N/A
Washington	City of Potosi	Yes	December 19, 2023	Yes	N/A
	City of Greenville	Yes	July 26, 2023	Yes	N/A
	City of Piedmont	Yes	November 15, 2023	No	No
Wayne	City of Williamsville	Yes	October 29, 2023	No	N/A
	City of Fordland	Yes	November 17, 2023	Yes	Yes
	City of Rogersville	Yes	December 20, 2023	Yes	Yes
Webster	City of Seymour	Yes	October 27, 2023	Yes	Yes
	Village of Diggins	No		N/A	N/A
	City of Hartville	No		Yes	N/A
Wright	City of Mountain Grove	Yes	December 27, 2023	Yes	Yes
	City of Norwood	Yes	October 9, 2023	N/A	N/A
Total Filed		217		121	59
Total Not Filed		111		110	41
Total N/A		0		97	228

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2023  
Filed in December 2023

Fiscal Year Ended December 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Platte	City of Parkville	Yes	December 18, 2023	***	**
Total Filed		1		0	0

\*\* Filed by June 30, 2023.

\*\*\* Filed after June 30, 2023, but before December 2023.

# Appendix C

## Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due September 30, 2023

Filed in December 2023

Fiscal Year Ended March 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Atchison	City of Tarkio	**	April 10, 2023	**	Yes
Miller	City of Iberia	**	August 8, 2023	Yes	N/A
Montgomery	City of Jonesburg	***	November 2, 2023	Yes	N/A
Wright	City of Mansfield	**	August 4, 2023	**	Yes
Total Filed		0		2	2

\*\* Filed by September 30, 2023.

\*\*\* Filed after September 30, 2023, but before December 2023.

N/A Entities without a municipal judge are not required to file a certification.

Appendix D  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due October 31, 2023  
Filed in December 2023

Fiscal Year Ended April 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Dunklin	City of Hornersville	Yes	December 13, 2023	No	N/A
Jasper	City of Carl Junction	Yes	December 8, 2023	**	No
Lincoln	Village of Truxton	Yes	December 26, 2023	No	N/A
Total Filed		3		0	0

\*\* Filed by October 31, 2023.

N/A Entities without a municipal judge are not required to file a certification.

Appendix E  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due November 30, 2023  
Filed in December 2023

Fiscal Year Ended May 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Gordonville	Yes	December 1, 2023	N/A	N/A
Total Filed		1		0	0

N/A    Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Madison County, Missouri

The Office of the State Auditor contracted for an audit of Madison County's financial statements for the 2 years ended December 31, 2022, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "S. Fitzpatrick". The signature is stylized with a large, flowing "S" and a clear, legible "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

February 2024  
Report No. 2024-014



### Recommendations in the contracted audit of Madison County

2022-001	The county develop the required internal control documentation. In addition, we recommend studying the COSO (Committee of Sponsoring Organizations) internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.
2022-002	The county address various risks in the environment, including the risk of fraud occurring by performing assessments to identify, analyze and manage these risks.
2022-003	The Treasurer and County Clerk improve the segregation of duties and internal controls with the disbursement process, thereby reducing the chance errors or fraud will go undetected.
2022-004	The county improve the documentation of employee pay rates and ensure that pay rate changes for employees are approved and documented. Additionally, we recommend the county ensure all timesheets are reviewed prior to payroll distribution.
2022-005	The Collector ensure all required forms, such as Form 205, Collector's Annual Settlement, are filed with the Missouri Department of Revenue as prescribed by state statute.
2022-006	The county ensure compliance with state statutes by adopting a budget for each county fund and by refraining from approving expenditures in excess of budgeted amounts. In the event that the originally adopted budget is inadequate to finance the current-year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission.
2022-007	The county implement internal controls to ensure that the schedule of expenditures of federal awards (SEFA) completely and accurately states the expenditures of federal awards of the county each year.

ANNUAL FINANCIAL REPORT

**MADISON COUNTY, MISSOURI**

For the Years Ended  
December 31, 2022 and 2021

---

**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS  
KANSAS CITY



# MADISON COUNTY, MISSOURI

## TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
List of Elected Officials 2021 – 2022	i
FINANCIAL SECTION	
Independent Auditor’s Report	ii
BASIC FINANCIAL STATEMENTS:	
Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis	15
Notes to the Financial Statements	16
COMPLIANCE SECTION	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	26
Independent Auditor’s Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	28
Schedule of Expenditures of Federal Awards	31
Notes to the Schedule of Expenditures of Federal Awards	32
Schedule of Findings and Questioned Costs	33
Management’s Response to Auditor’s Findings	40
• Summary Schedule of Prior Audit Findings	
• Corrective Action Plan	

## **INTRODUCTORY SECTION**

MADISON COUNTY, MISSOURI  
List of Elected Officials 2021-2022

*County Commission*

Presiding Commissioner – Jason Green  
Commissioner, 1st District – Tom Stephens  
Commissioner, 2nd District – Larry Kemp

*Other Elected Officials*

Assessor – Paula Francis  
Circuit Clerk – Tania Hermann  
Collector – Debby Boone  
County Clerk – Donal Firebaugh  
Coroner – Collin Follis  
Prosecuting Attorney – M. Dwight Robbins  
Public Administrator – Carol LaChance  
Recorder – Sandra Ivison  
Sheriff – Katy McCutcheon  
Treasurer – Jessica Stevens

## **FINANCIAL SECTION**

## **McBRIDE, LOCK & ASSOCIATES, LLC**

---

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Madison County, Missouri

#### **Opinion**

We have audited the accompanying financial statements of Madison County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2021 and 2022, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

#### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Madison County, Missouri, as of December 31, 2021 and 2022, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

#### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Madison County, Missouri, as of December 31, 2021 and 2022, or the changes in financial position thereof for the years then ended.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Madison County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1, the financial statements are prepared by Madison County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri Law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Madison County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Other Matters**

### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Madison County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we also have issued our report dated September 27, 2023, on our consideration of Madison County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Madison County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
September 27, 2023

MADISON COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2021 AND 2022

Fund	Cash and Cash Equivalents January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Cash Equivalents December 31, 2021	Receipts 2022	Disbursements 2022	Cash and Cash Equivalents December 31, 2022
General Revenue	\$ 184,842	\$ 1,589,527	\$ 1,422,810	\$ 351,559	\$ 1,378,561	\$ 1,307,904	\$ 422,216
Special Road & Bridge	138,251	2,091,713	2,051,913	178,051	1,628,319	1,638,704	167,666
Assessment	60,610	218,383	206,368	72,625	215,150	196,448	91,327
E-911	4,699	359,318	352,280	11,737	384,873	389,497	7,113
Law Enforcement	72,627	990,307	905,648	157,286	1,025,957	1,111,032	72,211
Sheriff's Revolving	3,729	9,911	9,741	3,899	3,000	6,882	17
Law Enforcement Training	1,198	2,176	1,942	1,432	2,139	3,400	171
Restitution	10,792	50,648	32,184	29,256	52,586	32,384	49,458
Prosecuting Attorney Training	1,779	2,033	3,046	766	1,947	1,548	1,165
Prosecuting Attorney Administrative Handling	31,539	5,044	7,475	29,108	2,866	7,080	24,894
Inmate Security	8,350	4,332	1,641	11,041	3,995	984	14,052
Domestic Violence	2,742	1,227	-	3,969	1,221	-	5,190
Recorder of Deeds User	46,196	36,937	15,370	67,763	31,405	60,893	38,275
Collector Tax Maintenance	8,919	24,681	16,978	16,622	22,213	22,201	16,634
Election Services	-	45,632	4,707	40,925	65,575	63,919	42,581
Over Under	463	157	-	620	108	-	728
Tax Increment Financing	545,506	1,011,801	761,022	796,285	1,058,308	874,978	979,615
Tax Increment Financing Reserve	175,000	-	-	175,000	-	-	175,000
CARES Act	976,488	2,075	978,563	-	-	-	-
ARPA	-	1,174,099	-	1,174,099	1,344,122	1,164,340	1,353,881
Court Annex Project	-	-	-	-	2,458,440	2,458,440	-
Madison County Sheriff's Office Equipment	181	-	-	181	-	-	181
Opioid Settlement	-	-	-	-	41,422	-	41,422
Senate Bill 40 Board	309,590	269,005	207,267	371,328	281,935	298,573	354,690
Total	<u>\$ 2,583,501</u>	<u>\$ 7,889,006</u>	<u>\$ 6,978,955</u>	<u>\$ 3,493,552</u>	<u>\$ 10,004,142</u>	<u>\$ 9,639,207</u>	<u>\$ 3,858,487</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.



MADISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -  
BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND				
Year Ended December 31,				
	2021		2022	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 175,000	\$ 230,283	\$ 220,000	\$ 184,453
Sales taxes	700,000	755,583	800,000	798,103
Intergovernmental	63,836	68,469	48,380	51,573
Charges for services	227,970	236,096	224,450	233,543
Interest	1,000	753	700	96
Other	5	5	-	4
Transfers in	138,000	298,338	146,000	110,789
Total Receipts	<u>\$ 1,305,811</u>	<u>\$ 1,589,527</u>	<u>\$ 1,439,530</u>	<u>\$ 1,378,561</u>
DISBURSEMENTS				
County Commission	\$ 90,000	\$ 92,141	\$ 93,000	\$ 94,719
County Clerk	79,794	85,431	110,441	86,317
Elections	39,500	-	-	-
Buildings and grounds	537,000	299,347	647,900	217,283
Employee fringe benefits	73,200	126,206	167,000	118,864
Treasurer	49,908	47,864	53,108	49,368
Collector	81,641	84,165	90,016	89,171
Recorder of Deeds	69,343	72,479	76,821	72,379
Circuit Clerk	30,250	13,335	48,000	34,570
Court administration	-	49,084	50,936	51,916
Public Administrator	39,487	37,902	40,250	35,392
Prosecuting Attorney	111,769	109,755	116,777	112,163
Juvenile Office	48,900	-	-	-
Coroner	51,561	56,200	59,578	59,429
Health and welfare	-	-	-	-
Debt Service	90,000	-	-	-
Other County Government	2,820	-	2,819	-
Transfers out	-	348,901	-	286,333
Emergency fund	38,000	-	-	-
Total Disbursements	<u>\$ 1,433,173</u>	<u>\$ 1,422,810</u>	<u>\$ 1,556,646</u>	<u>\$ 1,307,904</u>
RECEIPTS OVER (UNDER)			(0)	
DISBURSEMENTS	\$ (127,362)	\$ 166,717	\$ (117,116)	\$ 70,657
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>184,842</u>	<u>184,842</u>	<u>351,559</u>	<u>351,559</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 57,480</u></u>	<u><u>\$ 351,559</u></u>	<u><u>\$ 234,443</u></u>	<u><u>\$ 422,216</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MADISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 385,000	\$ 377,994	\$ 385,000	\$ 383,678	\$ -	\$ -	\$ -	\$ -
Sales taxes	660,000	696,199	740,000	734,549	-	-	-	-
Intergovernmental	482,150	961,177	509,110	475,829	178,000	174,840	176,000	171,919
Charges for services	3,000	55,660	8,250	34,210	6,450	3,243	4,900	3,207
Interest	1,300	683	700	53	200	300	300	24
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	40,000	40,000	40,000	40,000
Total Receipts	<u>\$ 1,531,450</u>	<u>\$ 2,091,713</u>	<u>\$ 1,643,060</u>	<u>\$ 1,628,319</u>	<u>\$ 224,650</u>	<u>\$ 218,383</u>	<u>\$ 221,200</u>	<u>\$ 215,150</u>
DISBURSEMENTS								
Salaries	\$ 363,000	\$ 478,142	\$ 470,000	\$ 337,277	\$ 112,541	\$ 112,828	\$ 116,559	\$ 112,035
Employee fringe benefits	109,190	82,013	59,300	141,114	38,235	44,643	45,975	35,272
Materials and supplies	127,675	134,728	131,850	220,712	19,600	17,237	26,000	6,466
Services and other	6,110	6,681	6,460	7,459	31,786	30,004	27,380	41,004
Capital outlay	349,000	521,207	357,300	234,556	1,515	1,656	1,700	1,671
Construction	553,500	682,928	621,000	581,015	-	-	-	-
Transfers out	138,000	146,214	138,000	116,571	-	-	-	-
Total Disbursements	<u>\$ 1,646,475</u>	<u>\$ 2,051,913</u>	<u>\$ 1,783,910</u>	<u>\$ 1,638,704</u>	<u>\$ 203,677</u>	<u>\$ 206,368</u>	<u>\$ 217,614</u>	<u>\$ 196,448</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (115,025)	\$ 39,800	\$ (140,850)	\$ (10,385)	\$ 20,973	\$ 12,015	\$ 3,586	\$ 18,702
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>138,251</u>	<u>138,251</u>	<u>178,051</u>	<u>178,051</u>	<u>60,610</u>	<u>60,610</u>	<u>72,625</u>	<u>72,625</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 23,226</u>	<u>\$ 178,051</u>	<u>\$ 37,201</u>	<u>\$ 167,666</u>	<u>\$ 81,583</u>	<u>\$ 72,625</u>	<u>\$ 76,211</u>	<u>\$ 91,327</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MADISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -  
BUDGET AND ACTUAL - REGULATORY BASIS

	E-911 FUND				LAW ENFORCEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	700,000	755,583	800,000	798,103
Intergovernmental	96,000	95,262	166,000	96,266	186,020	210,764	182,020	189,042
Charges for services	78,600	78,995	79,100	78,600	24,500	23,738	20,900	38,788
Interest	100	61	45	7	385	222	220	24
Other	-	-	-	-	-	-	-	-
Transfers in	160,000	185,000	200,000	210,000	-	-	-	-
Total Receipts	<u>\$ 334,700</u>	<u>\$ 359,318</u>	<u>\$ 445,145</u>	<u>\$ 384,873</u>	<u>\$ 910,905</u>	<u>\$ 990,307</u>	<u>\$ 1,003,140</u>	<u>\$ 1,025,957</u>
DISBURSEMENTS								
Salaries	\$ 199,900	\$ 215,086	\$ 239,700	\$ 256,917	\$ 466,700	\$ 469,954	\$ 501,000	\$ 464,054
Employee fringe benefits	60,375	56,222	58,900	47,929	103,200	54,971	57,100	151,619
Materials and supplies	2,100	3,876	4,100	3,751	80,480	98,507	99,300	104,223
Services and other	36,250	43,378	43,200	50,526	105,840	67,323	180,300	65,704
Capital outlay	26,000	33,718	34,000	30,374	25,200	23,248	29,200	53,089
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	185,000	191,645	195,000	272,343
Total Disbursements	<u>\$ 324,625</u>	<u>\$ 352,280</u>	<u>\$ 379,900</u>	<u>\$ 389,497</u>	<u>\$ 966,420</u>	<u>\$ 905,648</u>	<u>\$ 1,061,900</u>	<u>\$ 1,111,032</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 10,075	\$ 7,038	\$ 65,245	\$ (4,624)	\$ (55,515)	\$ 84,659	\$ (58,760)	\$ (85,075)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>4,699</u>	<u>4,699</u>	<u>11,737</u>	<u>11,737</u>	<u>72,627</u>	<u>72,627</u>	<u>157,286</u>	<u>157,286</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 14,774</u>	<u>\$ 11,737</u>	<u>\$ 76,982</u>	<u>\$ 7,113</u>	<u>\$ 17,112</u>	<u>\$ 157,286</u>	<u>\$ 98,526</u>	<u>\$ 72,211</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MADISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -  
BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF'S REVOLVING FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	8,500	9,900	9,900	3,000	1,800	2,174	2,175	2,139
Interest	10	11	10	-	4	2	2	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 8,510</u>	<u>\$ 9,911</u>	<u>\$ 9,910</u>	<u>\$ 3,000</u>	<u>\$ 1,804</u>	<u>\$ 2,176</u>	<u>\$ 2,177</u>	<u>\$ 2,139</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	800	491	800	272	1,400	-	1,400	657
Services and other	8,100	9,250	10,700	6,610	1,600	1,942	2,000	2,743
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 8,900</u>	<u>\$ 9,741</u>	<u>\$ 11,500</u>	<u>\$ 6,882</u>	<u>\$ 3,000</u>	<u>\$ 1,942</u>	<u>\$ 3,400</u>	<u>\$ 3,400</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (390)	\$ 170	\$ (1,590)	\$ (3,882)	\$ (1,196)	\$ 234	\$ (1,223)	\$ (1,261)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>3,729</u>	<u>3,729</u>	<u>3,899</u>	<u>3,899</u>	<u>1,198</u>	<u>1,198</u>	<u>1,432</u>	<u>1,432</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 3,339</u>	<u>\$ 3,899</u>	<u>\$ 2,309</u>	<u>\$ 17</u>	<u>\$ 2</u>	<u>\$ 1,432</u>	<u>\$ 209</u>	<u>\$ 171</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MADISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -  
BUDGET AND ACTUAL - REGULATORY BASIS

	RESTITUTION FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	34,000	50,623	51,000	52,579	1,500	2,029	2,500	1,947
Interest	34	25	25	7	7	4	400	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 34,034</u>	<u>\$ 50,648</u>	<u>\$ 51,025</u>	<u>\$ 52,586</u>	<u>\$ 1,507</u>	<u>\$ 2,033</u>	<u>\$ 2,900</u>	<u>\$ 1,947</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	200	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	41,500	32,184	46,600	32,184	2,000	3,046	3,500	1,548
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 41,500</u>	<u>\$ 32,184</u>	<u>\$ 46,600</u>	<u>\$ 32,384</u>	<u>\$ 2,000</u>	<u>\$ 3,046</u>	<u>\$ 3,500</u>	<u>\$ 1,548</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (7,466)	\$ 18,464	\$ 4,425	\$ 20,202	\$ (493)	\$ (1,013)	\$ (600)	\$ 399
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>10,792</u>	<u>10,792</u>	<u>29,256</u>	<u>29,256</u>	<u>1,779</u>	<u>1,779</u>	<u>766</u>	<u>766</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 3,326</u>	<u>\$ 29,256</u>	<u>\$ 33,681</u>	<u>\$ 49,458</u>	<u>\$ 1,286</u>	<u>\$ 766</u>	<u>\$ 166</u>	<u>\$ 1,165</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MADISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -  
BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING FUND				INMATE SECURITY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,200	4,975	5,100	2,861	3,000	4,312	4,400	3,993
Interest	-	69	70	5	50	20	20	2
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,200</u>	<u>\$ 5,044</u>	<u>\$ 5,170</u>	<u>\$ 2,866</u>	<u>\$ 3,050</u>	<u>\$ 4,332</u>	<u>\$ 4,420</u>	<u>\$ 3,995</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	400	-	400	-	-	-	-	-
Services and other	25,465	7,475	25,600	7,080	8,000	1,641	8,000	984
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 25,865</u>	<u>\$ 7,475</u>	<u>\$ 26,000</u>	<u>\$ 7,080</u>	<u>\$ 8,000</u>	<u>\$ 1,641</u>	<u>\$ 8,000</u>	<u>\$ 984</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (23,665)	\$ (2,431)	\$ (20,830)	\$ (4,214)	\$ (4,950)	\$ 2,691	\$ (3,580)	\$ 3,011
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>31,539</u>	<u>31,539</u>	<u>29,108</u>	<u>29,108</u>	<u>8,350</u>	<u>8,350</u>	<u>11,041</u>	<u>11,041</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 7,874</u>	<u>\$ 29,108</u>	<u>\$ 8,278</u>	<u>\$ 24,894</u>	<u>\$ 3,400</u>	<u>\$ 11,041</u>	<u>\$ 7,461</u>	<u>\$ 14,052</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MADISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -  
BUDGET AND ACTUAL - REGULATORY BASIS

	DOMESTIC VIOLENCE FUND				RECORDER OF DEEDS USER FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,188	1,220	1,220	1,220	27,200	36,822	28,000	31,394
Interest	13	7	7	1	160	115	120	11
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,201</u>	<u>\$ 1,227</u>	<u>\$ 1,227</u>	<u>\$ 1,221</u>	<u>\$ 27,360</u>	<u>\$ 36,937</u>	<u>\$ 28,120</u>	<u>\$ 31,405</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	10,500	-	4,200	4,803
Services and other	1,000	-	1,000	-	4,800	-	50,000	40,426
Capital outlay	-	-	-	-	12,500	15,370	20,003	15,664
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 27,800</u>	<u>\$ 15,370</u>	<u>\$ 74,203</u>	<u>\$ 60,893</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 201	\$ 1,227	\$ 227	\$ 1,221	\$ (440)	\$ 21,567	\$ (46,083)	\$ (29,488)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>2,742</u>	<u>2,742</u>	<u>3,969</u>	<u>3,969</u>	<u>46,196</u>	<u>46,196</u>	<u>67,763</u>	<u>67,763</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 2,943</u>	<u>\$ 3,969</u>	<u>\$ 4,196</u>	<u>\$ 5,190</u>	<u>\$ 45,756</u>	<u>\$ 67,763</u>	<u>\$ 21,680</u>	<u>\$ 38,275</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MADISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS  
BUDGET AND ACTUAL - REGULATORY BASIS

	COLLECTOR TAX MAINTENANCE FUND				ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,508	-	17,739
Charges for services	22,000	24,649	25,000	22,208	-	4,584	26,600	33,050
Interest	35	32	32	5	-	40	40	7
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	39,500	-	14,779
Total Receipts	<u>\$ 22,035</u>	<u>\$ 24,681</u>	<u>\$ 25,032</u>	<u>\$ 22,213</u>	<u>\$ -</u>	<u>\$ 45,632</u>	<u>\$ 26,640</u>	<u>\$ 65,575</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	3,790
Materials and supplies	2,050	23	2,000	303	-	1,551	20,000	34,151
Services and other	8,500	2,299	9,000	3,837	-	2,106	18,400	15,703
Capital outlay	13,000	14,656	15,000	18,061	-	1,050	8,000	10,275
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 23,550</u>	<u>\$ 16,978</u>	<u>\$ 26,000</u>	<u>\$ 22,201</u>	<u>\$ -</u>	<u>\$ 4,707</u>	<u>\$ 46,400</u>	<u>\$ 63,919</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,515)	\$ 7,703	\$ (968)	\$ 12	\$ -	\$ 40,925	\$ (19,760)	\$ 1,656
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>8,919</u>	<u>8,919</u>	<u>16,622</u>	<u>16,622</u>	<u>-</u>	<u>-</u>	<u>40,925</u>	<u>40,925</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 7,404</u>	<u>\$ 16,622</u>	<u>\$ 15,654</u>	<u>\$ 16,634</u>	<u>\$ -</u>	<u>\$ 40,925</u>	<u>\$ 21,165</u>	<u>\$ 42,581</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.



MADISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -  
BUDGET AND ACTUAL - REGULATORY BASIS

	OVER UNDER FUND				TAX INCREMENT FINANCING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	18	156	150	108	1,000,000	737,195	1,050,000	758,629
Charges for services	-	-	-	-	-	-	-	-
Interest	2	1	2	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	274,606	-	299,679
Total Receipts	<u>\$ 20</u>	<u>\$ 157</u>	<u>\$ 152</u>	<u>\$ 108</u>	<u>\$ 1,000,000</u>	<u>\$ 1,011,801</u>	<u>\$ 1,050,000</u>	<u>\$ 1,058,308</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	200	-	946,000	761,022	960,000	761,022
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	113,956
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 946,000</u>	<u>\$ 761,022</u>	<u>\$ 960,000</u>	<u>\$ 874,978</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 20	\$ 157	\$ (48)	\$ 108	\$ 54,000	\$ 250,779	\$ 90,000	\$ 183,330
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>463</u>	<u>463</u>	<u>620</u>	<u>620</u>	<u>545,506</u>	<u>545,506</u>	<u>796,285</u>	<u>796,285</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 483</u>	<u>\$ 620</u>	<u>\$ 572</u>	<u>\$ 728</u>	<u>\$ 599,506</u>	<u>\$ 796,285</u>	<u>\$ 886,285</u>	<u>\$ 979,615</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MADISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -  
BUDGET AND ACTUAL - REGULATORY BASIS

	TAX INCREMENT FINANCING RESERVE FUND				CARES ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	870	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	1,205	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,075	\$ -	\$ -
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	976,488	224,126	-	-
Capital outlay	-	-	-	-	-	602,548	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	151,889	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 976,488	\$ 978,563	\$ -	\$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (976,488)	\$ (976,488)	\$ -	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	175,000	175,000	175,000	175,000	976,488	976,488	-	-
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	\$ -

The accompanying Notes to the Financial Statements are an integral part of these statements.

MADISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -  
BUDGET AND ACTUAL - REGULATORY BASIS

	ARPA FUND				COURT ANNEX PROJECT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	1,173,976	1,174,079	1,343,799	-	-	-	1,501,596
Charges for services	-	-	-	-	-	-	-	-
Interest	-	123	125	323	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	956,844
Total Receipts	\$ -	\$ 1,174,099	\$ 1,174,204	\$ 1,344,122	\$ -	\$ -	\$ -	\$ 2,458,440
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	1,173,976	-	-	-	-	2,458,440
Capital outlay	-	-	-	207,496	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	956,844	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ 1,173,976	\$ 1,164,340	\$ -	\$ -	\$ -	\$ 2,458,440
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ 1,174,099	\$ 228	\$ 179,782	\$ -	\$ -	\$ -	\$ -
CASH AND CASH EQUIVALENTS, JANUARY 1	-	-	1,174,099	1,174,099	-	-	-	-
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ -	\$ 1,174,099	\$ 1,174,327	\$ 1,353,881	\$ -	\$ -	\$ -	\$ -

The accompanying Notes to the Financial Statements are an integral part of these statements.

MADISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -  
BUDGET AND ACTUAL - REGULATORY BASIS

	MADISON COUNTY SHERIFF'S OFFICE EQUIPMENT FUND				OPIOID SETTLEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	41,422
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,422</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,422
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>181</u>	<u>181</u>	<u>181</u>	<u>181</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 181</u>	<u>\$ 181</u>	<u>\$ 181</u>	<u>\$ 181</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,422</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MADISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -  
BUDGET AND ACTUAL - REGULATORY BASIS

SENATE BILL 40 BOARD FUND				
Year Ended December 31,				
	2021		2022	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 250,000	\$ 257,055	\$ 260,000	\$ 264,585
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	2,500	-	900	-
Other	11,400	11,950	9,300	17,350
Transfers in	-	-	-	-
Total Receipts	<u>\$ 263,900</u>	<u>\$ 269,005</u>	<u>\$ 270,200</u>	<u>\$ 281,935</u>
DISBURSEMENTS				
Salaries	\$ -	\$ 12,420	\$ 33,000	\$ 37,977
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	191,367	182,179	211,334	176,069
Capital outlay	-	-	-	-
Construction	4,800	12,668	50,000	84,527
Transfers out	-	-	-	-
Total Disbursements	<u>\$ 196,167</u>	<u>\$ 207,267</u>	<u>\$ 294,334</u>	<u>\$ 298,573</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ 67,733	\$ 61,738	\$ (24,134)	\$ (16,638)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>305,590</u>	<u>309,590</u>	<u>371,328</u>	<u>371,328</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 373,323</u>	<u>\$ 371,328</u>	<u>\$ 347,194</u>	<u>\$ 354,690</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

MADISON COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2021 AND 2022

Fund/Account	Cash and Cash Equivalents	Receipts	Disbursements	Cash and Cash Equivalents	Receipts	Disbursements	Cash and Cash Equivalents
	January 1, 2021	2021	2021	December 31, 2021	2022	2022	December 31, 2022
Treasurer Capital School	\$ 29,068	\$ 107,025	\$ 103,900	\$ 32,193	\$ 161,089	\$ 154,638	\$ 38,644
Treasurer CDBG Water Grant	-	208,502	208,502	-	-	-	-
Treasurer CERF	-	200,735	200,735	-	202,006	202,006	-
Treasurer Cherokee Pass Volunteer Fire Department	-	-	-	-	22,694	22,694	-
Treasurer District School	46	5,935,800	5,935,844	2	6,085,755	6,085,753	4
Treasurer Health Department Grant	-	6,942	6,942	-	17,457	17,457	-
Treasurer Madison County Health Department	-	331,159	331,159	-	343,628	343,628	-
Treasurer Transfer Fund	2,499	624,002	619,051	7,450	284,398	288,650	3,198
Treasurer Wire Transfer	-	336,271	336,267	4	368,798	368,802	-
Treasurer Madison County Service Coordination	-	255,682	255,682	-	260,135	260,135	-
Treasurer Overplus	35,357	5,575	13,442	27,490	6,206	6,263	27,433
Treasurer Ozark Regional Library	59	260,263	260,229	93	261,164	261,254	3
Treasurer Payroll Fund	12,393	1,961,345	1,962,614	11,124	2,111,725	2,110,468	12,381
Treasurer Unclaimed Fees	849	2,440	2,617	672	34	37	669
Collector	6,367,089	8,542,976	8,685,916	6,224,149	9,218,012	8,785,106	6,657,055
Collector Protest	14,636	25,842	31,028	9,450	19,799	18,981	10,268
Recorder of Deeds	963	108,910	109,873	-	103,568	103,568	-
Prosecuting Attorney Bad Check	450	16,353	16,753	50	7,858	7,412	496
Prosecuting Attorney Restitution Account	10	12,791	12,791	10	31,579	27,274	4,315
Sheriff	50	104,563	103,708	905	135,732	135,165	1,472
Sheriff Jail Commissary	2,514	806	3,185	135	-	135	-
Public Administrator	288,134	249,943	145,463	392,614	197,548	205,279	384,883
Total	<u>\$ 6,754,117</u>	<u>\$ 19,297,925</u>	<u>\$ 19,345,701</u>	<u>\$ 6,706,341</u>	<u>\$ 19,839,185</u>	<u>\$ 19,404,705</u>	<u>\$ 7,140,821</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

MADISON COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 and 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Madison County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Treasurer, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder and Sheriff.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Madison County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law. No formal budget was adopted in 2021 for the ARPA Fund or in 2022 for the Court Annex Project Fund.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:



	2022	2021
Special Road & Bridge Fund	N/A	✓
Assessment Fund	N/A	✓
E-911 Fund	✓	✓
Law Enforcement Fund	✓	N/A
Sheriff's Revolving Fund	N/A	✓
Prosecuting Attorney Training Fund	N/A	✓
Election Services Fund	✓	✓
CARES Act Fund	N/A	✓

Senate Bill 40 Board sets budget thresholds on a fiscal year ending June 30 each year. Budgets included in the financial statements present the fiscal year budget amounts. However, actual cash balances, receipts and disbursements are presented for the calendar year. Actual expenditures of the Senate Bill 40 Board Fund did not exceed the budgeted amounts for either fiscal year, 2021 or 2022.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2022 and 2021, for purposes of taxation were:

	2022	2021
Real Estate	\$ 95,790,279	\$ 94,701,740
Personal Property	44,355,256	34,187,895
Railroad and Utilities	5,959,925	5,856,716
Total	<u>\$ 146,105,460</u>	<u>\$ 134,746,351</u>

For calendar years 2022 and 2021, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2022	2021
General Revenue	\$ 0.1545	\$ 0.1340
Special Road & Bridge	0.2900	0.2900
Senate Bill 40 Board	0.1967	0.1967

#### F. Cash Deposits and Cash Equivalents

Deposits and Cash Equivalents are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the

United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and Cash Equivalents balances are presented in Note 2.

#### G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND CASH EQUIVALENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Cash Equivalents" caption.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2022, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 3,858,487	\$ 3,840,869	\$ 750,000
Cash and Cash Equivalents - Fiduciary Funds	\$ 7,140,821	\$ 6,822,759	\$ 650,664

At December 31, 2021, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 3,493,552	\$ 3,430,751	\$ 750,000
Cash and Cash Equivalents - Fiduciary Funds	\$ 6,706,341	\$ 5,949,840	\$ 650,664

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2022 and 2021 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

### 3. COUNTY EMPLOYEES' RETIREMENT PLANS

#### A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

##### 1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

##### 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](http://www.mocerf.org).

##### 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2022 and 2021, the County collected and remitted to CERF employee withholdings of \$90,951 and \$81,958, respectively for the years then ended.

## B. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,366 and \$3,366, respectively, for the years ended December 31, 2022 and 2021.

## C. Other Retirement Plan

Effective January 1, 2000, CERF also administers a defined contribution plan that qualifies under the Internal Revenue Code as a Section 457 tax exempt deferred compensation plan. CERF members are eligible to participate in the voluntary plan which is paid by a deduction from employee's salary.

Each year CERF's Board of Directors determines if matching contributions from the pension plan trust funds will be made to the 457 plan for those who have met the applicable service criteria during the plan year. The matching contribution is limited to 50% of a member's voluntary contributions to the 457 plan, to a maximum of 3% of the member's compensation. Members vest in the matching portion of contributions allocated to their respective accounts after five years of creditable service.

Employee contributions collected and remitted by the County for the years ended December 31, 2022 and 2021 were \$34,439 and \$37,446, respectively.

## 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

## 5. CLAIMS, COMMITMENT AND CONTINGENCIES

### A. Compensated Absences

The County provides full-time employees with either 42 hours or 48 hours of sick leave per year for employees who work 35 hours, or 40 hours per week, respectively. There is no maximum amount of sick time than can be accrued. Sick leave is earned after 90 days of full-time employment. Upon termination, employees will not be compensated for any unused sick time.

Vacation time is made available in whole on the employee's anniversary date. Vacation time is five days for employees with one year of service; ten days for employees with two to fifteen years of service; 15 days for employees with sixteen to twenty years of service; and 20 days for employees with 20 or more years of service. Employees are allowed to carry over up to 30 days of vacation into a new employment year. Upon termination, employees are compensated for any unused vacation time up to the maximum amount of vacation time allotted.

## B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

## C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

## 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

## 7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2022:

- A. On December 12, 2013 the County authorized issuance of the Tax Increment Finance Note, Series 2013. The Note was issued as a "draw down loan," in an aggregate principal amount not to exceed \$5,000,000 at an interest rate of 2.99%. This was originally financed through the Missouri Department of Transportation, Division of Finance. In December 2016, the Note was transferred to First State Bank and the principal amount of the note was modified with a total credit limit not to exceed \$7,000,000. The debt is repaid through annual principal payments and semi-annual interest payments. As of December 31, 2022, the unpaid principal balance for the Tax Increment Note was \$1,070,261.

The following schedule shows changes in long-term debt during the year ended December 31, 2021:

	Balance			Balance	Interest
Description	12/31/2020	Additions	Payments	12/31/2021	Paid
2013 TIF	\$ 2,461,140	\$ -	\$ (685,507)	\$ 1,775,633	\$ 65,514

The following schedule shows changes in long-term debt during the year ended December 31, 2022:

	Balance			Balance	Interest
Description	12/31/2021	Additions	Payments	12/31/2022	Paid
2013 TIF	\$ 1,775,633	\$ -	\$ (705,372)	\$ 1,070,261	\$ 45,650

- B. In January 2022, the County issued Certificates of Participation (COPS) in the amount of \$1,525,000. The Series 2022 COPS were issued on behalf of the County to pay the cost of acquiring, constructing, renovating, and installing the Madison County Courthouse Annex Project. The Certificates mature February 15, 2037, but are subject to early redemption and payment at a 100% redemption price of the principal amount plus accrued interest. The tax-exempt COPS were issued at a fixed interest rate of 2.25%. The debt is repaid through annual payments and semi-annual interest payments.

The future payments for the County's long-term debts as of December 31, 2022 are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2023	\$ 811,082	\$ 58,053	\$ 869,135
2024	433,936	36,529	470,465
2025	90,000	29,363	119,363
2026	90,000	27,338	117,338
2027	95,000	25,256	120,256
2028-2032	505,000	93,094	598,094
2033-2036	570,000	32,625	602,625
Totals	<u>\$ 2,595,018</u>	<u>\$ 302,258</u>	<u>\$ 2,897,276</u>

## 8. CAPITAL LEASES

- A. In April 2017, the County entered into two capital leases with Caterpillar Financial Services Corporation for two 120M2AWD Motor Graders for a total of \$210,975 each. The leases called for five annual payments of \$26,118 each and a final payment of \$107,760 each, in May 2023 at an interest rate of 3.77%.

- B. In May 2018, the County entered into a 62 month capital lease with FS Leasing LLC to purchase two Ford F-150's for the sheriff's department, for a total of \$60,752 at an interest rate of 3.62%. The lease requires 20 quarterly payments of \$3,357 with a final payment due July 2023.
- C. In April 2019, the County entered into a capital lease with First State Community Bank to purchase a John Deere Motor Grader 662G for \$200,000. The lease calls for five annual payments of \$44,681 at an interest rate of 3.75% beginning April 2020 and a final payment due April of 2024.
- D. In May 2021, the County entered into a capital lease with Tag Truck Center of Sikeston, MO to purchase a 2021 Freightliner Dump Truck for \$100,120. The lease calls for three annual lease payments of \$34,736 with and interest rate of 2.00%. The first payment due May 2022 and the final payment due May 2024.
- E. In September 2022, the County entered into a capital lease with First State Community Bank to purchase two Ford Explorer SUV's for a total of \$87,676 at an interest rate of 3.74%. The lease calls for five annual lease payments of \$19,581 with payments beginning September 2023 and the final payment in September 2027.

The future payments for the County's capital leases as of December 31, 2022 are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2023	\$ 302,076	\$ 21,258	\$ 323,334
2024	93,401	5,388	98,789
2025	17,733	1,848	19,581
2026	18,396	1,185	19,581
2027	18,866	715	19,581
Totals	<u>\$ 450,472</u>	<u>\$ 30,394</u>	<u>\$ 480,866</u>

## 9. OPERATING LEASES

In August of 2019, the Assessor's office entered into a 63-month lease with Canon Financial Services, Inc. to purchase a copier with a final payment due November 1, 2024 with a monthly payment of \$107. The lease has an end-of-term purchase option for \$1.

In December of 2019 the County Clerk's office entered into a 60-month lease with Quadient Leasing, USA to lease a postage machine through December of 2024 at a monthly payment of \$349.

The future payments for the County's operating leases as of December 31, 2022 are as follows:

Fiscal Year Ending December 31,	Amount
2023	\$ 5,472
2024	5,365

## 10. CHANGE IN REPORTING ENTITY

The County has changed the definition of the reporting entity at January 1, 2021 to exclude Madison County Services Coordination, Inc (MCSC) – Targeted Case Management which was a portion of Senate Bill 40 Board Fund, This change had the effect of decreasing the County’s cash balances at January 1, 2021 by \$365,612.

The County has changed the definition of fiduciary funds at January 1, 2021 to include funds controlled by the Public Administrator. This change had the effect of increasing the fiduciary cash balance at January 1, 2021 by \$288,134.

## 11. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2022 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through September 27, 2023, the date the financial statements were available to be issued.



## **COMPLIANCE SECTION**

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission and  
Officeholders of Madison County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Madison County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2021 and 2022, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Madison County, Missouri's basic financial statements and have issued our report thereon dated September 27, 2023.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Madison County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Madison County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Madison County, Missouri's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and questioned

costs as items 2022-001, 2022-002, 2022-003, 2022-004, and 2022-007 that we consider to be significant deficiencies.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Madison County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying schedule of findings and questioned costs as item 2022-005 and 2022-006.

## **Madison County, Missouri's Response to Findings**

Madison County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Madison County, Missouri's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
September 27, 2023

## **McBRIDE, LOCK & ASSOCIATES, LLC**

---

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and  
Officeholders of Madison County, Missouri

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited Madison County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Madison County, Missouri's major federal programs for the years ended December 31, 2021 and 2022. Madison County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Madison County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2021 and 2022.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Madison County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Madison County, Missouri's compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Madison County, Missouri's federal programs.

## ***Auditor's Responsibilities for Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Madison County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Madison County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Madison County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Madison County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Madison County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-007 to be a significant deficiency.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards required the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
September 27, 2023

MADISON COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures		Awards Passed-Through to Subrecipients	
			Year Ended December 31,		Year Ended December 31,	
			2021	2022	2020	2021
	U.S. DEPARTMENT OF AGRICULTURE					
10.665	Passed through Missouri Office of Administration - Schools and Roads - Grants to States	n/a	\$ 27,341	\$ 33,641	\$ 48,083	\$ 59,161
	U.S. DEPARTMENT OF THE INTERIOR					
15.226	Payment in Lieu of Taxes	n/a	108,449	110,789	-	-
15.438	National Forest Acquired Lands	n/a	13,153	19,812	39,458	59,435
	U.S. DEPARTMENT OF TRANSPORTATION					
20.205	Passed through Missouri Department of Transportation - Highway Planning and Construction	BRO-B062(011)	280,132	1,910	-	-
	U.S. DEPARTMENT OF TREASURY					
21.019	Passed through Missouri State Treasurer - COVID-19 - Coronavirus Relief Fund	n/a	978,563	-	-	-
21.027	Direct Program - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	n/a	-	1,164,340	-	-
	U.S. ENVIRONMENTAL PROTECTION AGENCY					
66.039	Passed through Southeast Missouri Regional Planning & Economic Development Commission - Diesel Emissions Reduction Act	DE-97784601-0	39,846	-	-	-
66.802	Superfund State, Political Subdivision and Indian Tribe Site-Specific Cooperative Agreement		6,942	17,457	-	-
	U.S. ELECTION ASSISTANCE COMMISSION					
90.401	Passed through Missouri Secretary of State Help America Vote Act Requirement Payments	n/a	1,508	-	-	-
	U.S. DEPARTMENT OF HOMELAND SECURITY					
97.036	Passed through Missouri Department of Public Safety Disaster Grants - Public Assistance Grants	#4317	87,678	7,999	-	-
97.067	Homeland Security Grant Program	2017-PF-37(PWSD#1)	173,422	-	-	-
Total Expenditures of Federal Awards			<u>\$ 1,717,034</u>	<u>\$ 1,355,948</u>	<u>\$ 87,541</u>	<u>\$ 118,596</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**MADISON COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2022**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Madison County, Missouri for the years ended December 31, 2022 and 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.



MADISON COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2021 AND 2022

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes      None Reported
- Noncompliance material to financial statements noted?   X   Yes      No

**Federal Awards:**

Internal Control Over Major Programs:

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes      None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516?   X   Yes      No

Identification of Major Programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID-19 – Coronavirus Relief Fund
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk:      Yes   X   No

## **SECTION II – FINANCIAL STATEMENTS FINDINGS**

### **MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

### **SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

#### **2022-001: Documentation of Internal Control Procedures**

Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared for the Sheriff and Assessor.

Cause: The County did not prepare the required documentation for the Sheriff and Assessor.

Effect: Without adequate documentation of internal controls, the County may not be able to ensure controls are in place, communicated and operating effectively.

Recommendation: We recommend the County develop the required internal control documentation. In addition, we recommend studying the COSO (Committee of Sponsoring Organizations) internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

County's Response: We were previously uncertain of how to correct this.

Auditor's Evaluation: The response is not sufficient to correct the concern. The County should develop the required internal control documentation.

#### **2022-002: Documentation of Fraud Risk Assessment**

Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: There is no formal fraud risk assessment in place for the Sheriff and Assessor.

Cause: The County is not performing the necessary risk assessments or documenting those assessments.

Effect: A lack of an appropriate risk assessment process may result in certain risks not being identified by the County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Recommendation: We recommend the County address various risks in the environment, including the risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

County's Response: We were previously uncertain of what was required.

Auditor's Evaluation: The response is not sufficient to correct the concern. A risk assessment process should be performed and documented.

### **2022-003: Cash Disbursement Procedures**

Criteria: A system of proper internal controls requires a segregation of duties of physical custody of assets, recording transactions, and authorizing transactions.

Condition: The County Treasurer has administrative access to the QuickBooks system, enters expenditures into the QuickBooks system, receives all revenue and enters the revenues into the QuickBooks system, prepares and signs checks, attaches the check stub to the cancelled invoice as evidence of payment, as well as completes all bank reconciliations. The County Commission does approve the invoices prior to disbursement. The County Clerk has access to QuickBooks and does receive a check stub for record keeping of every expenditure.

Cause: The Treasurer enters receipts into QuickBooks, processes invoices, enters disbursements into QuickBooks, issues checks and reconciles bank accounts.

Effect: A lack of segregation of duties and adequate oversight may result in errors or fraud that might not be recognized and resolved in a timely manner.

Recommendation: We recommend the Treasurer and County Clerk improve the segregation of duties and internal controls with the disbursement process, thereby reducing the chance errors or fraud will go undetected.

County's Response: We are inquiring of other counties to determine how best to comply with this requirement. We will make changes with this feedback.

Auditor's Evaluation: The response is appropriate to correct the concern.

### **2022-004: Pay Rate Approval and Documentation**

Criteria: A proper system of internal controls dictates that rates of pay, and any changes to the rate of pay, be properly documented and approved by an appropriate official.

Condition: The pay rate for one person from the pay period March 11, 2021, was not supported by an approved Pay Raise Form. The last approved pay rate documented was from October 21, 2020, which was \$.50 (approximately 5%) less per hour than the March 11, 2021 rate being paid. Additionally, three timesheets lacked evidence of supervisory approval. This occurred for pay period October 7, 2021 for two 911 employees and one Sheriff's Office employee.

Cause: The County's internal controls over the payroll process were not consistently followed during the audit period or were not sufficiently designed to prevent errors.

Effect: The lack of documented approved rates of pay could lead to unauthorized changes in employee pay rates. Additionally, the lack of supervisory approval of timesheets could lead to errors in reporting and abuse of County employee policies.

Recommendation: We recommend the County improve the documentation of employee pay rates and ensure that pay rate changes for employees are approved and documented. Additionally, we recommend the County ensure all timesheets are reviewed prior to payroll distribution.

County's Response: This was done by the former Deputy Clerk. The current Deputy Clerk ensures required documentation is completed and maintained.

Auditor's Evaluation: The response is appropriate to correct the concern.

## **ITEMS OF NONCOMPLIANCE**

### **2022-005: Collector's Annual Settlements**

Criteria: Section 139.190, RSMo requires the Collector to submit an annual settlement to the County Commission, and upon examination and approval by the Commission, the annual settlement is to be certified by the Clerk and filed with the Missouri Department of Revenue.

Condition: The Collector submitted a monthly register of tax collections to the Clerk and Treasurer. However, Form 205, Collector's Annual Settlement was prepared, but not filed with the Missouri Department of Revenue as required for the years ended February 28, 2021, and February 28, 2023.

Cause: The Collector completed the Forms and submitted them to the Treasurer but did not ensure the Treasurer submitted them to the Missouri Department of Revenue.

Effect: The Collector was not in compliance with state statutes.

Recommendation: We recommend the Collector ensure all required forms, such as Form 205, Collector's Annual Settlement, are filed with the Missouri Department of Revenue as prescribed by state statute.

County's Response: The former Treasurer failed to send the 2021 Form 205 and the current Treasurer was not aware of the requirement. This will be completed going forward.

Auditor's Evaluation: The response is appropriate to correct the concern.

### **2022-006: Budgetary Compliance**

Criteria: Section 50.540, RSMo, requires the preparation of a budget for all County funds. Section 50.740, RSMo prohibits expenditures in excess of the approved budget.

Condition: A budget was not prepared for the Court Annex Project Fund in 2022 or the ARPA Fund in 2021. Expenditures exceeded budgeted appropriations for three funds in 2022 and seven funds in 2021. The detailed list of funds can be found in Notes 1.D.7 and 1.D.10 to the financial statements.

Cause: The County did not prepare formal budgets for all County funds and did not adequately review and amend budgeted expenditures of each fund to ensure actual expenditures did not exceed the budget amounts.

Effect: In order to ensure the integrity of the budgeting process, a budget must be adopted for each County fund and the spending limits should be adhered to.

Recommendation: We recommend the County ensure compliance with state statutes by adopting a budget for each County fund and by refraining from approving expenditures in excess of budgeted amounts. In the event that the originally adopted budget is inadequate to finance the current-year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission.

County's Response: Sometimes bills for these departments come at the last minute and need paid, too late for a budget amendment.

Auditor's Evaluation: The response is not sufficient to correct the concern. The County should ensure compliance with state statutes by adopting a budget for each County fund and by refraining from approving expenditures in excess of budgeted amounts.

### **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

#### **2022-007: Internal Control Over Schedule of Expenditures of Federal Awards**

Federal Grantor: U.S. Department of Agriculture, U.S. Department of the Interior, U.S. Department of Transportation, U.S. Department of Treasury, Environmental Protection Agency, Election Assistance Commission, Election Assistance Commission, U.S. Department of Health and Human Services, and U.S. Department of Homeland Security

Pass-Through Grantor: Missouri Office of Administration, Missouri Department of Transportation, Missouri State Treasurer, Southeast Missouri Regional Planning & Economic Development Commission, Missouri Secretary of State and Missouri Department of Public Safety

Federal Assistance Listing Number: 10.665, 15.226, 15.438, 20.205, 20.616, 20.703, 21.019, 21.027, 66.039, 66.802, 90.401, 97.036 and 97.067

Program Title: Schools and Roads – Grants to States; Payment in Lieu of Taxes, National Forest Acquired Lands; Highway Planning and Construction; National Priority Safety Programs; COVID-19 - Coronavirus Relief Fund; COVID-19 – Coronavirus State and Local Fiscal Recovery Funds; Diesel Emissions Reduction Act; Superfund State, Political Subdivision and Indian Tribe Site-Specific Cooperative Agreement; Help America Vote Act Requirement Payments; Homeland Security Grant Program

Pass-through Entity Identifying Number: BRO-B062(011), EPA-OAP-OTAQ-20-02, DE-97784601-0, 97750001, #4317, 2017-PF-37(PWSD#1)

Award Year: 2021 and 2022

Questioned Costs: None

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards which must report total federal awards expended during the audit period. At a minimum, the schedule must include expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program. The County has not implemented proper internal controls to ensure the completeness and accuracy of the SEFA.

Condition: The schedules of expenditures of federal awards (SEFA) reported by the County in the 2022 and 2023 annual budget documents contained errors in amounts of federal expenditures reported. Discrepancies in amounts reported on the 2021 SEFA and amount supported by underlying accounting records are summarized as follows:

<b>Federal Agency</b>	<b>ALN</b>	<b>Program</b>	<b>Original SEFA</b>	<b>Supported</b>	<b>Difference</b>
USDA	10.665	Schools and Roads - Grants to States	\$ -	\$ 27,341	\$ (27,341)
DOI	15.226	Payments in Lieu of Taxes	-	108,449	(108,449)
DOI	15.438	National Forest Acquired Lands	-	13,153	(13,153)
DOT	20.616	National Priority Safety Programs	74,925	-	74,925
DOT	20.703	State Grant - Deputy Supplementary Salary	10,129	-	10,129
DOT	20.703	MODOT State Grant -DWI	7,050	-	7,050
Treasury	21.019	COVID-19 - Coronavirus Relief Fund	-	978,563	(978,563)
Treasury	21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	1,173,976	-	1,173,976
EPA	66.039	Diesel Emissions Reduction Act	-	39,846	(39,846)
HHS	93.991	Preventative Health and Health Services Block Grant	1,205	-	1,205
DHS	97.067	Homeland Security Grant Program	20,802	173,422	(152,620)

Discrepancies in amounts reported on the 2022 SEFA and amount supported by underlying accounting records are summarized as follows:

<b>Agency</b>	<b>ALN</b>	<b>Program</b>	<b>SEFA</b>	<b>Supported</b>	<b>Difference</b>
USDA	10.665	Schools and Roads - Grants to States	\$ -	\$ 33,641	\$ (33,641)
DOI	15.226	Payment in Lieu of Taxes	-	110,789	(110,789)
DOI	15.438	National Forest Acquired Lands	-	19,812	(19,812)
DOT	20.205	Highway Planning and Construction	-	1,910	(1,910)
Treasury	21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	-	1,164,340	(1,164,340)
EPA	66.802	Superfund State, Political Subdivision and Indian Tribe Site-Specific Cooperative Agreement	96	17,457	(17,361)
EAC	90.401	Help America Vote Act Required Payments	1,638	-	1,638

Cause: The County has not implemented a proper system of internal control over SEFA preparation, such as a reconciliation to underlying accounting records or having a separate individual review the SEFA for clerical accuracy after it has been prepared. Reasons for discrepancies in individual programs varied.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for both the years ended December 31, 2022 and 2021.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year.

County's Response: The County Clerk takes responsibility. COVID-19 money and ARPA money had me confused. It will be corrected.

Auditor's Evaluation: The response is appropriate to correct the concern.

**MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:**

- **Summary Schedule of Prior Audit Findings**
  - **Corrective Action Plan**



**MADISON COUNTY COMMISSION**

#1 Courthouse Square  
Fredericktown, MO 63645

*Jason Green*  
*Presiding Commissioner*

*Tom Stephens*  
*District One*

*Larry Kemp*  
*District Two*

**MADISON COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Madison County, Missouri on the applicable findings in the prior audit report issued for the year ended December 31, 2020.

**Schedule of State Findings:**

**I:** Actual expenditures exceeded budgeted expenses in the Special Road and Bridge Fund, 911 Fund, Law Enforcement Sales Tax Fund, Law Enforcement Training Fund, Tax Increment Fund and Madison County Sheriff's Office Fund.

Status: Not resolved, see finding 2022-006.

**Compliance Findings and Schedule of Findings over Federal Awards:**

**2020-001:** Documentation of the County's internal controls has not been prepared for the Treasurer, Recorder of Deeds, Sheriff, Assessor and Prosecuting Attorney.

Status: Not resolved, see finding 2022-001.

**2020-002:** There is no formal fraud risk assessment in place for the Treasurer, Recorder of Deeds, Sheriff, Assessor and Prosecuting Attorney.

Status: Not resolved, see finding 2022-002.

**MADISON COUNTY COMMISSION**

#1 Courthouse Square  
Fredericktown, MO 63645

*Jason Green*  
*Presiding Commissioner*

*Tom Stephens*  
*District One*

*Larry Kemp*  
*District Two*

**MADISON COUNTY, MISSOURI  
CORRECTIVE ACTION PLAN**

**Finding Reference Number:** 2022-001

**Federal Agency:** N/A

**Program Name:** N/A

**ALN Number:** N/A

**Responsible Official:** Katy McCutchen, Sheriff; Paula Francis, Assessor;

**Views of Responsible Individuals:** The Prosecuting Attorney and Sheriff plans were sent late for verification.

**Finding Reference Number:** 2022-002

**Federal Agency:** N/A

**Program Name:** N/A

**ALN Number:** N/A

**Responsible Official:** Katy McCutchen, Sheriff; Paula Francis, Assessor; Michael Ligons, Prosecuting Attorney

**Views of Responsible Individuals:** See above. These offices were not sure of what was needed to do a plan that fulfills the requirement.

**Finding Reference Number:** 2022-003

**Federal Agency:** N/A

**Program Name:** N/A

**ALN Number:** N/A

**Responsible Official:** Jessica Stevens, County Treasurer; Donal Firebaugh, County Clerk

**Views of Responsible Individuals:** We are working on the issue. I am requesting how other counties abide by the requirement.

**Finding Reference Number:** 2022-004

**Federal Agency:** N/A

**Program Name:** N/A

**ALN Number:** N/A

**Responsible Official:** County Commission; Donal Firebaugh, County Clerk

**Views of Responsible Individuals:** This was done by the former Deputy Clerk. The current Deputy Clerk that does the payroll function assures that the Department supervisor signs the timesheet and the Commissioners approve the action.

**Finding Reference Number:** 2022-005

**Federal Agency:** N/A

**Program Name:** N/A

**ALN Number:** N/A

**Responsible Official:** Sarah Stephens, County Collector

**Views of Responsible Individuals:** The former Treasurer failed to send in the 2021 Form 205 and the current (new) Treasurer was unaware of the requirement. The County Clerk failed to notice the omission.

**Finding Reference Number:** 2022-006

**Federal Agency:** N/A

**Program Name:** N/A

**ALN Number:** N/A

**Responsible Official:** Donal Firebaugh, County Clerk

**Views of Responsible Individuals:** Sometimes the bills for these departments come at the last minute and need paid, too late for a budget amendment. E-911 is always needing money in their account at the last minute to meet payroll. Road and Bridge blacktop bills come in unexpectedly with no time to

amend their budget. The County Clerk failed to show the appropriations part of the Election Services Fund, being a new fund this year.

**Finding Reference Number:** 2022-007

**Federal Agency:** U.S. Department of Agriculture, U.S. Department of the Interior, U.S. Department of Transportation, U.S. Department of the Treasury, Environmental Protection Agency, U.S. Department of Health and Human Services, and U.S. Department of Homeland Security

**Program Name:** Schools and Roads – Grants to States; PILT – Payment in Lieu of Taxes, National Forest Acquired Lands; Highway Planning and Construction; National Priority Safety Programs; COVID-19 - Coronavirus Relief Fund; COVID-19 – Coronavirus State and Local Fiscal Recovery Funds; Diesel Emissions Reduction Act; Superfund State, Political Subdivision and Indian Tribe Site-Specific Cooperative Agreement; Help America Vote Act; Homeland Security Grant Program

**ALN Number:** 10.665, 15.226, 15.438, 20.205, 20.616, 20.703, 21.019, 21.027, 66.039, 66.802, 90.401, 97.036 and 97.067

**Responsible Official:** Donal Firebaugh, County Clerk

**Views of Responsible Individuals:** The County Clerk takes responsibility. COVID-19 money and ARPA money had me confused.

Submitted:

DONAL E, FIREBAUGH  
Madison County Clerk

September 25, 2023

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS

September 27, 2023

To the County Commission  
Madison County, Missouri

We have audited the accompanying financial statements of Madison County, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Government Funds - Regulatory Basis and the Statements of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis for years ended December 31, 2022 and 2021, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget to Actual – Regulatory Basis for the years ended December 31, 2022 and 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 24, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Madison County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021 and 2022. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected during the audit.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated September 27, 2023.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2021 and 2022, we considered Madison County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated September 27, 2023. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

### **Timeliness of Bill Payment**

Late fees of \$7 were paid on one AT&T invoice dated March 12, 2021 and paid on March 29, 2021. The fee was from the prior invoice not being paid in a timely manner.

### **Other Matters**

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### **Restriction on Use**

This information is intended solely for the information and use of the County Commission and management of Madison County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC



# Scott Fitzpatrick

---

## Missouri State Auditor

### Montgomery County

Report No. 2024-013

February 2024

[auditor.mo.gov](https://auditor.mo.gov)





# CITIZENS SUMMARY

## Findings in the audit of Montgomery County

Property Tax Rates	Because the County Clerk reported incorrect assessed valuation totals to the State Auditor's Office (SAO) for the road and bridge tax levy in 2022, the SAO certified tax rate ceilings based on the incorrect totals and the county assessed approximately \$89,000 more in property taxes than allowed by state law. The County Clerk also reported incorrect totals in 2021, which resulted in the county assessing approximately \$5,000 less in property taxes than the maximum allowed by state law.
Sheriff's Compensation	The County Commission authorized mid-term salary increases totaling \$20,226 to the Sheriff in violation of constitutional provisions.
Sheriff's Inmate and Commissary Controls and Procedures	Sheriff's office personnel do not always deposit inmate money timely and do not prepare a monthly list of liabilities for the inmate and commissary accounts, and consequently, liabilities are not agreed to the reconciled bank balances.
Aggregate Abstracts	The County Clerk did not prepare the back tax, land and personal tax, or railroad and utility tax aggregate abstracts for 2018 through 2022.
Sunshine Law	The County Commission did not always comply with the Sunshine Law for open and closed meetings.
Electronic Data Security	County records are not adequately protected and are susceptible to unauthorized access or loss of data because controls over county computers are not sufficient.
Electronic Communication Policy	The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Montgomery County

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory	
Report - State Auditor's	
Findings	
1. Property Tax Rates .....	4
2. Sheriff's Compensation.....	5
3. Sheriff's Inmate and Commissary Controls and Procedures .....	6
4. Aggregate Abstracts .....	7
5. Sunshine Law .....	8
6. Electronic Data Security.....	9
7. Electronic Communication Policy.....	10

---

Organization and Statistical	11
Information	



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

County Commission  
and  
Officeholders of Montgomery County

We have audited certain operations of Montgomery County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2022. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Montgomery County.

A handwritten signature in black ink, reading "S. Fitzpatrick". The signature is stylized, with a large "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# Montgomery County Management Advisory Report State Auditor's Findings

---

## 1. Property Tax Rates

The County Clerk reported incorrect assessed valuation totals to the State Auditor's Office (SAO) for the road and bridge tax levy in 2022, and for the road and bridge and special road and bridge tax levies in 2021, resulting in the SAO certifying tax rate ceilings that varied from the internal calculation of the tax rate ceilings completed by the County Clerk, which were not provided to the SAO. The 2022 error resulted in the county assessing approximately \$89,000 more in property taxes than allowed by state law. The 2021 errors resulted in the county assessing approximately \$5,000 less in property taxes than the maximum permitted by state law.

In 2022, the County Clerk reported an assessed valuation totaling approximately \$239 million instead of using the actual assessed valuation of approximately \$279 million when reporting the tax rate ceiling for the road and bridge tax levy to the SAO. As a result, the SAO certified a tax rate ceiling of \$2.976 (per \$100 assessed valuation). During the audit in 2023, we calculated a tax rate ceiling of \$2.582 when using the correct assessed valuations for 2022 and the correct (non-certified) tax rate ceiling for 2021. The county used the certified tax rate ceiling calculated by the SAO from the incorrect assessed valuation amount and assessed approximately \$89,000 more in road and bridge taxes than allowed in 2022. Similar valuation errors were also made by the County Clerk in 2021 for the road and bridge and special road and bridge tax levies, resulting in a combined total of \$5,000 less in taxes assessed for both levies in 2021.

Tax rate ceilings are determined based on the requirements of Article X, Section 22 of the Missouri Constitution (commonly referred to as the Hancock Amendment) and Section 137.073, RSMo. Counties should ensure property tax rates levied are calculated correctly and do not exceed the tax rate ceilings established by state law. The County Clerk indicated human error is to blame for the wrong assessed valuations being reported to the SAO. However, she could not explain why the errors were not corrected when the SAO certified tax rate ceilings that did not agree with the tax rate ceilings she had calculated.

## Recommendation

The County Commission work with the County Clerk to report the correct 2021 and 2022 road and bridge and 2021 special road and bridge assessed valuations to the State Auditor's Office and determine how to correct the 2022 overcharges. In addition, establish procedures to ensure assessed valuations are properly reported to the SAO in the future.

## Auditee's Response

*The Deputy County Clerk and the County Collector contacted the State Auditor's Office to resolve this issue in October 2023. We will ensure the road and bridge property tax rate is reduced sufficiently to correct the overcharges in 2024.*



Montgomery County  
Management Advisory Report - State Auditor's Findings

## 2. Sheriff's Compensation

The County Commission authorized mid-term salary increases totaling \$20,226 to the Sheriff in violation of constitutional provisions. The Sheriff took office in 2021 at the salary level approved by the Montgomery County Salary Commission.

Section 57.317.1(2), RSMo, enacted in 2021, states the sheriff shall receive an annual salary computed based on a percentage of the compensation of an associate circuit judge of the county, with the percentage determined by a statutory schedule using the county's current assessed valuation level. The law indicates if the increase to the Sheriff's salary is less than \$10,000, the increase shall take effect January 1, 2022, but if the salary increase is more than \$10,000, the increase shall be paid equally over a 5-year period. However, Article VII, Section 13 of the Missouri Constitution prohibits an increase in compensation for state, county, and municipal officers during their term of office. Court cases have concluded that to receive additional compensation during a term of office there must be: 1) no existing compensation for the office; 2) new or additional duties extrinsic or not germane to the office; or 3) the mid-term increase must result from the application of a statutory formula for calculating compensation that was in place prior to the individual being elected or taking office. None of those circumstances exist; therefore, the increase to the Sheriff's salary should be effective only for any Sheriff elected and sworn into office after the new salary schedule was authorized.

The County Commission stated it believed it was required to increase the Sheriff's salary due to the change in state law. The County Commission did not seek a written legal opinion on this matter, and authorized a salary increase for the Sheriff in March 2022, to be effective retroactively to January 1, 2022. The total increase was calculated at \$30,347, to be paid over a 5-year period with an annual increase of \$6,069. The County Commission also authorized additional salary increases for the Sheriff during 2022 and 2023 based on the salary increases given to associate circuit judges. As of July 2023, the Sheriff received salary increases totaling \$20,226 during his term.

## Recommendation

The County Commission discontinue the mid-term salary increase and consider various methods for possible recoupment of money already paid.

## Auditee's Response

*The County Commission will discuss this recommendation with the Sheriff and the county's attorney. The County Commission respectfully disagrees with the State Auditor's findings and notes that no court decision has addressed the constitutional issue raised in the findings regarding the application and interpretation of Section 57.317.1(2), RSMo. However, the County Commission will take this recommendation under advisement and determine the best course of action.*



Montgomery County  
Management Advisory Report - State Auditor's Findings

## Auditor's Comment

"The compensation of state, county and municipal officers shall not be increased during the term of office" per Article VII, Section 13, Missouri Constitution. The County Commission has not offered any authority to conclude the constitutional barrier to mid-term compensation increases contained in Article VII, Section 13 of the Missouri Constitution is inapplicable to county sheriffs. In multiple cases, the Supreme Court of Missouri has addressed the constitutional prohibition on mid-term increases. See e.g., *Mooney v. County of St. Louis*, 286 S.W.2d 763 (Mo. 1956); *State ex rel. George v. Verkamp*, 365 S.W.3d 598 (Mo. banc. 2012); *Laclede County v. Douglass*, 43 S.W.3d 826 (Mo. 2001).

### 3. Sheriff's Inmate and Commissary Controls and Procedures

Controls and procedures over inmate money and commissary purchases in the Sheriff's office need improvement. The office processed receipts for inmate money and commissary purchases totaling approximately \$217,000 and \$72,000, respectively, for the year ended December 31, 2022.

#### 3.1 Depositing

Sheriff's office personnel do not always deposit inmate money timely. During the year ended December 31, 2022, only 14 deposits were made and the average deposit totaled approximately \$5,600. Only 1 deposit a month was made for 10 months and only 2 deposits were made in the other 2 months. Sheriff's office personnel indicated the practice is to deposit money when they are notified by the commissary system that the kiosk is full, and they believe the money is secure while in the kiosk.

Failure to implement adequate depositing procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected.

#### 3.2 Liabilities

Sheriff's office personnel do not prepare a monthly list of liabilities for the inmate and commissary accounts, and consequently, liabilities are not agreed to the reconciled bank balances. The reconciled bank balance as of December 30, 2022, was \$16,620 for the inmate account. Office personnel provided us a list of liabilities totaling \$16,721 as of December 31, 2022, indicating a shortage of \$101. The reconciled bank balance as of December 30, 2022, was \$15,145 for the commissary account. Sheriff's office personnel were unable to provide a list of liabilities for this account due to technical difficulties with the commissary system. Sheriff's office personnel were not aware of the necessity of agreeing the monthly list of liabilities to the reconciled account balances.

Monthly lists of liabilities that are agreed to the reconciled bank balance are necessary to ensure records are in balance, errors are detected and corrected timely, and sufficient cash is available for the payment of all liabilities. Prompt follow up on discrepancies is necessary to resolve errors and ensure money is properly disbursed.



Montgomery County  
Management Advisory Report - State Auditor's Findings

A similar condition was noted in our prior 4 audit reports. In addition, Report No. 2018-015, *Follow-Up Report on Audit Findings - Montgomery County*, issued in March 2018, reported the status, at that time, as implemented.

## Recommendations

The Sheriff:

- 3.1 Ensure deposits are made timely.
- 3.2 Prepare monthly lists of liabilities and reconcile the lists to the available cash balances. Any differences should be promptly investigated and resolved.

## Auditee's Response

- 3.1 *Beginning in October 2023, deposits are now made at least weekly. In addition, if notification is received that the cash box is in excess of \$500, a deposit will be made that day.*
- 3.2 *Beginning in October 2023, monthly lists of liabilities are prepared and reconciled to the available cash balances. The lists are retained with the reconciliation. If a list does not balance to the available cash balance, an investigation will be initiated and findings will be documented. In addition, we are working with our commissary vendor and hope to resolve the differences between liabilities and available cash balances in the commissary system by the end of this year.*

## 4. Aggregate Abstracts

The County Clerk did not prepare the back tax, land and personal tax, or railroad and utility tax aggregate abstracts for 2018 through 2022. The County Clerk indicated she was not aware she was responsible for completing these aggregate abstracts.

Section 137.295, RSMo, requires the County Clerk to prepare these reports and forward them to the Department of Revenue and State Tax Commission upon completion of current and delinquent tax books.

## Recommendation

The County Clerk prepare the back tax, land and personal tax, and railroad and utility tax aggregate abstracts and timely file them with the Department of Revenue and State Tax Commission.

## Auditee's Response

*The County Clerk declined to provide a response. The County Commission provided the following response:*

*The aggregate abstracts were completed and filed with the Department of Revenue and State Tax Commission in August 2023 for 2018 through 2022 by the Deputy County Clerk and the County Collector.*





Montgomery County  
Management Advisory Report - State Auditor's Findings

## 5. Sunshine Law

The County Commission did not always comply with the Sunshine Law for open and closed meetings. The County Commission went into closed meetings 21 times from January 1, 2022, through June 22, 2023.

The reason cited in open meeting minutes for going into all 21 closed sessions did not reflect topics actually discussed in the closed meetings. Section 610.021(5), RSMo, was cited as the reason for closing the meetings, which relates to nonjudicial mental or physical health proceedings involving identifiable persons, including medical, psychiatric, psychological, or alcoholism or drug dependency diagnosis or treatment. However, the closed meeting minutes did not indicate discussions about this topic. Instead, topics discussed included hiring employees, which is an allowable topic under Section 610.021(3); performance of specific employees, which is an allowable topic under Section 610.021(13), RSMo; and various legal matters, including pending litigation and contracts, which are allowable topics under Section 610.021(1), RSMo. The County Commission indicated the incorrect citations were an oversight and erroneously not updated in the meeting minutes.

In addition, minutes for closed meetings did not always include sufficient detail to ensure the topics discussed were allowable under the Sunshine Law for 9 of the 21 closed meetings. Closed meeting minutes for these meetings indicated the purpose was "personnel issues" in a specific office with no other information provided. The County Commission indicated it believes minutes need to include only enough information that the purpose of the closed meeting can be identified, and do not need to be overly detailed.

Section 610.022, RSMo, requires public bodies announce the specific reasons allowed by law for going into a closed session and to enter the reason into the minutes. This section also limits discussion topics and actions in closed meetings to only those specifically announced prior to closure. Additionally, without sufficiently detailed meeting minutes it is unclear if all of the discussions were appropriate for closed meetings.

## Recommendation

The County Commission ensure the specific reasons for closing a meeting are accurately documented in the open minutes, closed meeting minutes are sufficiently detailed, and discussions in closed meetings are limited to only those specific reasons cited for closing the meeting.

## Auditee's Response

*The County Commission now has a detailed list from the Sunshine Law of the specific reasons for going into a closed session and have been using them in the open minutes since being made aware of these issues by the State Auditor's Office. We are also making more detailed closed session meeting minutes that can be referred to when looking into past meetings that may involve the same employees or issues. This was implemented in July 2023. We*



## Montgomery County Management Advisory Report - State Auditor's Findings

*have started including more detail in the minutes to ensure the topics discussed were allowable under the Sunshine Law.*

## 6. Electronic Data Security

### 6.1 Passwords

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

The Prosecuting Attorney, Public Administrator, and Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in the Prosecuting Attorney's and the Public Administrator's offices are not required to change passwords periodically, and passwords for employees in the office of the Recorder of Deeds are not required to have a minimum number of characters. The officials in these offices indicated they had not considered the necessity of requiring password controls in their offices.

Passwords are necessary to authenticate access to computers. However, since passwords in certain offices are not periodically changed or required to contain a minimum number of characters, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities.

A similar condition was noted in our prior 2 audit reports. In addition, Report No. 2018-015, *Follow-Up Report on Audit Findings - Montgomery County*, issued in March 2018, reported the status, at that time, as partially implemented.

### 6.2 Security controls

The County Assessor, County Clerk, County Collector, and Recorder of Deeds do not have security controls in place to lock computers after a specified number of incorrect logon attempts. Officials indicated they had not considered the necessity of requiring user IDs to be locked or revoked after failed password attempts.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

## Recommendations

The County Commission work with other county officials to:

- 6.1 Require each employee to use a password with a minimum number of characters that is periodically changed.



Montgomery County  
Management Advisory Report - State Auditor's Findings

- 6.2 Require county computers to have security controls in place to lock each computer after a specified number of incorrect logon attempts.

**Auditee's Response**

*We are actively in discussion with our information technology vendor to develop policies for password controls including passwords with a minimum number of characters that are periodically changed and lockouts for incorrect logon attempts to reduce the risk of unauthorized access to computers and data.*

**7. Electronic  
Communication  
Policy**

The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>1</sup>

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The Commission indicated it was aware of the importance of managing electronic communications; however, it was unaware of the necessity of adopting a formal written policy.

**Recommendation**

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

**Auditee's Response**

*Since being made aware of the necessity of having a formal policy on electronic communication management, we began the process of developing said policy in consultation with legal and information technology experts that are familiar with these policies. Email retention is going to be addressed by switching email providers starting on December 12, 2023.*

<sup>1</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed September 6, 2023.

---

# Montgomery County

## Organization and Statistical Information

---

Montgomery County is a county-organized, third-class county. The county seat is Montgomery City. The county's population was 11,322 in 2020, according to the U.S. Census Bureau.

Montgomery County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 67 full-time employees and 24 part-time employees on December 31, 2022.

County operations also include the Senate Bill 40 Board.

### Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2023	2022
Ryan D. Poston, Presiding Commissioner	\$	31,899
Dave Teeter, Associate Commissioner		29,796
Doug Lensing, Associate Commissioner		29,796
Sheila See, Recorder of Deeds		45,150
Kathy Hancock, County Clerk		45,150
Kelly King, Prosecuting Attorney (1)		
Keith Freie, Interim Prosecuting Attorney (2)		117,873
Craig S. Allison, Sheriff		59,743
Lori Stiers, County Treasurer		45,150
David Colbert, County Coroner		15,750
Kaley Reagan, Public Administrator		45,150
Anita L. Sullivan, County Collector, year ended February 28,	45,150	
Jerome P. Overkamp, County Assessor, year ended August 31,		44,605
Larry P. Bade, County Surveyor (3)		

- (1) Kelly King served as Acting Prosecuting Attorney without compensation until she resigned in March 2022.
- (2) Keith Freie, was appointed Interim Prosecuting Attorney on April 18, 2022. Compensation includes his salary of \$14,906 earned while serving as a part-time Assistant Prosecutor prior to his appointment as the Interim Prosecuting Attorney.
- (3) Compensation on a fee basis.



# Scott Fitzpatrick

---

## Missouri State Auditor

### 2023 Property Tax Rates

Report No. 2024-012

January 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# 2023 Property Tax Rates

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

### Results

Summary .....	3
Methodology .....	3

---

### Appendixes

#### Appendix

I. Summary of Changes in Assessed Valuation for Local Governments Levying a Single Tax Rate on All Property .....	7
II. Summary of Changes in Assessed Valuation for Local Governments Levying a Separate Tax Rate for Each Subclass of Property.....	8
III. Summary of Changes in Tax Rate Ceilings for Local Governments Levying a Single Tax Rate on All Property .....	9
IV. Summary of Changes in Tax Rate Ceilings for Local Governments Levying a Separate Tax Rate for Each Subclass of Property.....	10
V. 2022 - 2023 Percentage Change in Total Assessed Valuations by County, Overall County Valuation Changes Prior to Adjustments .....	11
VI. 2022 - 2023 Percentage Change in Adjusted Assessed Valuations by County.....	12
VII. Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property.....	13
VIII. Listing of 2023 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property .....	81



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The State Auditor's Office is required by Section 137.073, RSMo, to annually review local property tax rates of all taxing authorities in the state. The primary objectives of this review were to determine whether:

1. Local governing boards levied tax rates in accordance with the Missouri Constitution and state law.
2. Local property tax rates were adjusted to ensure property reassessments were revenue neutral.

Reassessments of existing property are not intended to increase property tax revenue but to equitably reallocate the existing tax burden based on the relative value of property owned by taxpayers.

For 2023, we received supporting data on 4,846 property tax rates of 2,804 taxing authorities. This is the ninth year since the State Auditor's Office started reviewing property tax rates that no taxing authorities levied a tax rate that exceeded the tax rate certified.

Property taxes are the main source of revenue for many of Missouri's special purpose taxing authorities and county boards. The bulk of property taxes, however, fund public schools. General acceptance of these taxes is dependent on fair and equitable assessment practices and public understanding and input regarding the setting of rates. If the tax burden is increased without voter approval, confidence in the fairness and assessment practices can be eroded.

Scott Fitzpatrick  
State Auditor

---

# 2023 Property Tax Rates Results

---

## Summary

The State Auditor's Office received supporting data and reviewed 4,846 property tax rates for 2,804 taxing authorities.<sup>1</sup> Of the rates reviewed, 508 are debt service tax rates, 105 are new property tax rates approved by voters, and 34 are existing property tax rates that were increased by voter approval. We reviewed the remaining 4,199 tax rates for revenue neutrality. This is the ninth year since the review of property tax rates started in 1985 that no taxing authorities levied a tax rate that exceeded the tax rate certified.

---

## Methodology

The State Auditor's Office and county officials assist local government officials in determining the data necessary to complete the tax rate computations. Taxing authorities are required to file final proposed tax rates and data supporting the proposed property tax rates with the county, using forms prescribed by the State Auditor. The counties submit the supporting data received to the State Auditor for review. The data is reviewed and a finding is returned to both the county and the taxing authority advising whether the proposed rates comply with Missouri law.

The 2023 tax rate ceilings were determined based on the requirements of Section 137.073, RSMo, and Missouri Constitution, Article X, Section 22 (commonly referred to as the Hancock Amendment). Each tax rate ceiling is determined annually and is adjusted to ensure revenue neutrality. The review of each tax rate ceiling is based on the assessed valuation for the entire taxing authority and is not calculated on an individual taxpayer basis.

To ensure taxing authorities do not receive a windfall from reassessment, the review of property tax rates begins with the prior year allowed revenue. Current year tax rate ceilings must be set to yield the same gross revenue as allowed in the prior year. In addition, an adjustment is made for additional revenue permitted for assessment growth. That adjustment is the lower of (1) the actual growth rate, (2) the inflation rate as determined by the consumer price index, or (3) 5 percent. Factors such as new construction and improvements, newly added territory, newly separated territory, and changes from locally assessed to state assessed property also affect the tax rate ceiling calculation. Counties and the City of St. Louis use the tax rates set by each taxing authority to levy taxes on all property including new construction and improvements.

Voters may authorize increases beyond the annual revenue neutral tax rate ceiling. Voter-approved increases are reviewed for compliance with

---

<sup>1</sup> Six taxing authorities, the Baden Market Centre Special Business District, City of Metz, Kingsway Center Special Business District, Village of Fortescue, Village of Leslie, and Village of Lake Tekakwitha did not complete the certification process timely. As a result, the City of St. Louis, Franklin County, Holt County, Jefferson County, and Vernon County elected not to process these entities tax rates, and these tax rates and taxing authorities are not included in this report.





---

## 2023 Property Tax Rates Results

---

applicable laws and stated ballot restrictions. In addition to reviewing new and existing property tax levies for revenue neutrality, the State Auditor's Office also reviews debt service tax rates. A tax levied to meet the annual debt service requirement is compliant if the revenue to be generated plus the existing fund balance does not exceed the current payment requirements plus a reserve for the following year's payments.

Sections 137.073.5(3) and 137.073.5(4), RSMo, provide that a voluntary reduction taken in a non-reassessment year (even numbered year) results in a reduced tax rate ceiling during the following reassessment year (odd numbered year). These provisions also allow taxing authorities that voluntarily reduce a tax rate in a previous even numbered year to reverse the impact of the voluntary reduction to reinstate a higher tax rate ceiling in the following even numbered year. To increase the tax rate in the following even numbered year, the taxing authority must conduct a public hearing, and adopt an ordinance, a resolution, or a policy statement justifying its action before setting and certifying its tax rate.

Section 137.073.6(3), RSMo, allows a taxing authority to submit amended tax rate forms to the State Auditor's Office in the event the taxing authority incorrectly completed the forms or made clerical errors. These changes are factored into the current year's tax rate ceiling calculation.

A taxing authority's total assessed valuation submitted by the county clerk or a representative of the taxing authority is used in the State Auditor's Office review of property tax rates. The State Auditor's Office does not review the assessed valuation of individual pieces of property. Chapter 138, RSMo, governs the appeals process for assessed valuations. Citizens may appeal their individual assessed valuations calculated by the county assessor to the local Board of Equalization. Citizens not satisfied with the resolution by the Board of Equalization may appeal the decision to the Missouri State Tax Commission. Any decision of the Missouri State Tax Commission may be reviewed by a court of law.

As assessed valuations increase, tax rate ceilings generally decrease, depending on the amount of the increase, to produce substantially the same amount of revenue as allowed in the prior year. As assessed valuations decrease, tax rate ceilings may increase to produce substantially the same revenue as allowed in the prior year from existing property, limited by voter authorization. See Appendixes I and II for a summary of the changes in assessed valuation by type of taxing authority, and Appendixes III and IV for a summary of changes in tax rate ceilings by type of taxing authority. In addition, Appendix V is a map that provides a statewide geographical perspective of total county valuation changes prior to adjustments for new construction and reassessment. The total assessed valuation is the value used to bill the property tax rates. Appendix VI is a map of the adjusted assessed valuation by county. The adjusted assessed valuation is the value of last year's



## 2023 Property Tax Rates Results

property in the current year. This map reflects the inflationary change in each county's valuation from the previous year. A significant inflationary change generally indicates a major reassessment occurred. However, 2023 assessed valuations indicate the majority of county adjusted assessed valuation changes were less than the consumer price index, which does not indicate a major reassessment increase. The comparison of assessed valuations and tax rate ceilings from 2022 to 2023 for Appendixes I through VI give consideration to revisions submitted by taxing authorities to the State Auditor's Office for changes to assessments occurring after setting the 2022 property tax rate.

Taxing authorities are listed by primary county (as designated by the taxing authority when established) in Appendixes VII and VIII and categorized by type of taxing authority. The counties are listed alphabetically (Adair through Wright followed by the City of St. Louis). A taxing authority located in more than one county is listed under the primary county only. The assessed valuations presented for taxing authorities in Appendixes VII and VIII, except school districts, include all taxable locally assessed and state assessed property. The assessed valuations presented for school districts include only taxable locally assessed property. The abated portions of property valuations that are not taxable under various economic development programs are omitted from the taxable assessed valuations used to compute the annual tax rate ceiling. Prior years' tax rate reports are available on the State Auditor's website at [auditor.mo.gov](http://auditor.mo.gov).

We do not review sales tax rollbacks required by law for some county levies as part of this report. Any concerns in that area would be addressed in audit reports we issue for individual counties. Sales tax (Proposition C) rollbacks for school levies were subjected to a limited review to ensure the district did not waive all or part of the rollback without voter approval in order to generate additional local revenues. A majority of the 516 school districts have obtained voter approved waivers of the required sales tax rollback of their property tax, including 468 with a full waiver and 23 with a partial waiver. Appendixes VII and VIII indicate the 491 school districts that have either full or partial waivers of Proposition C reductions.

### Jackson County

An audit of the Jackson County Assessor and Assessment Process is ongoing. In addition, litigation is pending regarding the assessment process which may impact 2023 real property assessed valuations. As discussed in the methodology section of this report, the State Auditor's Office uses the assessed valuations provided by the taxing authority to review property tax rates. Jackson County submitted such information in September 2023. By statute,<sup>2</sup> the State Auditor's Office has 15 days to examine the information

---

<sup>2</sup> Section 137.073.6(2), RSMo.



## 2023 Property Tax Rates Results

---

provided and conclude on the statutory compliance of the tax rates based on that information. As such, when reviewing the Jackson County tax rates included in this report, the State Auditor's Office used the assessed valuations in place at the time of the review.

Appendix I

2023 Property Tax Rates

Summary of Changes in Assessed Valuation for Local Governments Levying a Single Tax Rate on All Property

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates			
			With Increases In Assessed Valuation	With Decreases In Assessed Valuation	With No Change in Assessed Valuation	Other (1)
Ambulance Districts	106	116	100	10	0	6
Hospitals	11	11	11	0	0	0
Nursing Home Districts	29	30	28	1	0	1
Public Water Supply Districts	1	1	1	0	0	0
Soil and Water Conservation Subdistricts	27	27	21	3	3	0
Drainage and Levee Districts	2	2	1	1	0	0
Special Road Districts	206	274	249	9	0	16
Municipalities	748	1,278	986	218	0	74
Tax Supported Public Libraries	80	85	78	5	0	2
Townships	283	772	566	130	3	73
Fire Protection Districts	398	511	411	47	0	53
Sewer Districts	6	7	5	1	0	1
Special Business Districts	17	17	14	1	1	1
Regional Recreational Districts	1	1	1	0	0	0
Community Improvement Districts	11	12	4	5	2	1
Health Centers	90	90	87	3	0	0
Special Road District Subdistricts	1	1	1	0	0	0
Extension Districts	3	3	1	1	0	1
Transportation Development Districts	1	1	1	0	0	0
Junior Colleges	12	16	12	1	0	3
Museum Districts	1	5	5	0	0	0
School Districts	495	837	469	59	1	308
Special School Districts	2	3	2	0	0	1
Counties	114	427	405	13	0	9
Totals	2,645	4,527	3,459	508	10	550

- (1) This column includes debt service levies, new voter approved levies, levies voted to replace expired levies, and dissolving levies. Debt service levies are included in this column because they are not subject to Hancock Amendment limitations.

Appendix II  
2023 Property Tax Rates  
Summary of Changes in Assessed Valuation for Local Governments Levying a Separate Rate for Each Subclass of Property

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates by Subclass												Other (1)
			With Increases In Assessed Valuation				With Decreases In Assessed Valuation				With No Change In Assessed Valuation				
			Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	
Municipalities	79	126	107	6	88	93	0	14	19	11	0	87	0	3	19
Tax Supported Public Libraries	5	6	5	1	5	5	0	2	0	0	0	2	0	0	1
Fire Protection Districts	22	105	86	31	83	86	0	24	3	0	0	31	0	0	19
Sewer Districts	15	15	15	6	15	13	0	2	0	2	0	7	0	0	0
Street Light Maintenance Districts	4	4	4	0	4	3	0	0	0	1	0	4	0	0	0
Special Business Districts	9	10	6	0	9	0	1	0	0	0	2	9	0	9	1
Community Improvement Districts	3	3	2	0	0	0	0	0	2	0	0	2	0	2	1
School Districts	21	44	23	6	23	22	0	7	0	1	0	10	0	0	21
Counties	1	6	5	5	5	5	0	0	0	0	0	0	0	0	1
Totals	159	319	253	55	232	227	1	49	24	15	2	152	0	14	63

(1) This column includes debt service levies, new voter approved levies, levies voted to replace expired levies, and dissolving levies. Debt service levies are included in this column because they are not subject to Hancock Amendment limitations. Debt service levies are not subject to the multi-rate system; the same rate applies to each subclass of property.

Res. Residential real estate  
Ag. Agricultural real estate  
Com. Commercial real estate  
PP. Personal property

Appendix III  
2023 Property Tax Rates  
Summary of Changes in Tax Rate Ceilings for Local Governments Levying a Single Tax Rate on All Property

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates					Debt Service Levies
			Ceilings Same as Prior Year	Ceilings Revised Upward	Ceilings Revised Downward	Revised Due to An Election (1)	Other (2)	
Ambulance Districts	106	116	77	14	16	3	0	6
Hospitals	11	11	9	0	2	0	0	0
Nursing Home Districts	29	30	21	3	2	3	0	1
Public Water Supply Districts	1	1	0	0	1	0	0	0
Soil and Water Conservation Subdistricts	27	27	20	5	2	0	0	0
Drainage and Levee Districts	2	2	0	1	1	0	0	0
Special Road Districts	206	274	169	11	78	0	16	0
Municipalities	748	1,278	637	224	343	0	11	63
Tax Supported Public Libraries	80	85	57	9	17	0	1	1
Townships	283	772	466	90	143	0	61	12
Fire Protection Districts	398	511	254	44	154	6	4	49
Sewer Districts	6	7	1	1	4	0	0	1
Special Business Districts	17	17	6	2	8	0	1	0
Regional Recreational Districts	1	1	1	0	0	0	0	0
Community Improvement Districts	11	12	5	3	3	0	0	1
Health Centers	90	90	64	7	19	0	0	0
Special Road District Subdistricts	1	1	1	0	0	0	0	0
Extension Districts	3	3	1	1	0	0	1	0
Transportation Development Districts	1	1	0	0	1	0	0	0
Junior Colleges	12	16	7	1	5	0	0	3
Museum Districts	1	5	0	0	5	0	0	0
School Districts	495	837	85	244	131	69	3	305
Special School Districts	2	3	1	0	1	0	0	1
Counties	114	427	280	32	106	0	7	2
Totals	2,645	4,527	2,162	692	1,042	81	105	445

(1) This column includes levies that existed in prior years and were revised due to an election. This column also includes school levies that increased due to the school board increasing rates under Missouri Constitution, Article X, Section 11(b), which allows school districts to levy up to \$2.7500 by school board action alone.

(2) This column includes new voter approved levies, newly formed districts, or a levy voted to replace an expired levy.

Appendix IV

2023 Property Tax Rates

Summary of Changes in Tax Rate Ceilings for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates Authorized	Number of Tax Rates by Subclass												Debt Service Levies
			Ceilings Same as Prior Year				Ceilings Revised Upward				Ceilings Revised Downward				Other (2)
			Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	Res.	Ag.	Com.	PP.	
Municipalities	79	126	10	98	14	106	1	7	17	0	96	2	76	1	0
Tax Supported Public Libraries	5	6	0	3	0	5	0	1	0	0	5	1	5	0	0
Fire Protection Districts	22	105	2	52	7	84	1	14	0	0	82	19	78	1	0
Sewer Districts	15	15	8	12	8	15	0	3	0	0	7	0	7	0	0
Street Light Maintenance Districts	4	4	0	4	0	4	0	0	0	0	4	0	4	0	0
Special Business Districts	9	10	3	9	0	9	0	0	0	0	6	0	9	0	0
Community Improvement Districts	3	3	1	2	1	2	0	0	1	0	1	0	0	0	0
School Districts	21	44	0	10	1	20	0	4	1	0	20	6	18	0	0
Counties	1	6	0	0	0	1	0	0	0	0	5	5	5	4	0
Totals	159	319	24	190	31	246	2	29	19	0	226	33	202	6	0

(1) This column includes levies that existed in prior years and were revised due to an election. This column also includes school levies that increased due to the school board increasing rates under Missouri Constitution, Article X, Section 11(b), which allows school districts to levy up to \$2.7500 by school board action alone.

(2) This column includes a new voter approved tax rate.

Res. Residential real estate

Ag. Agricultural real estate

Com. Commercial real estate

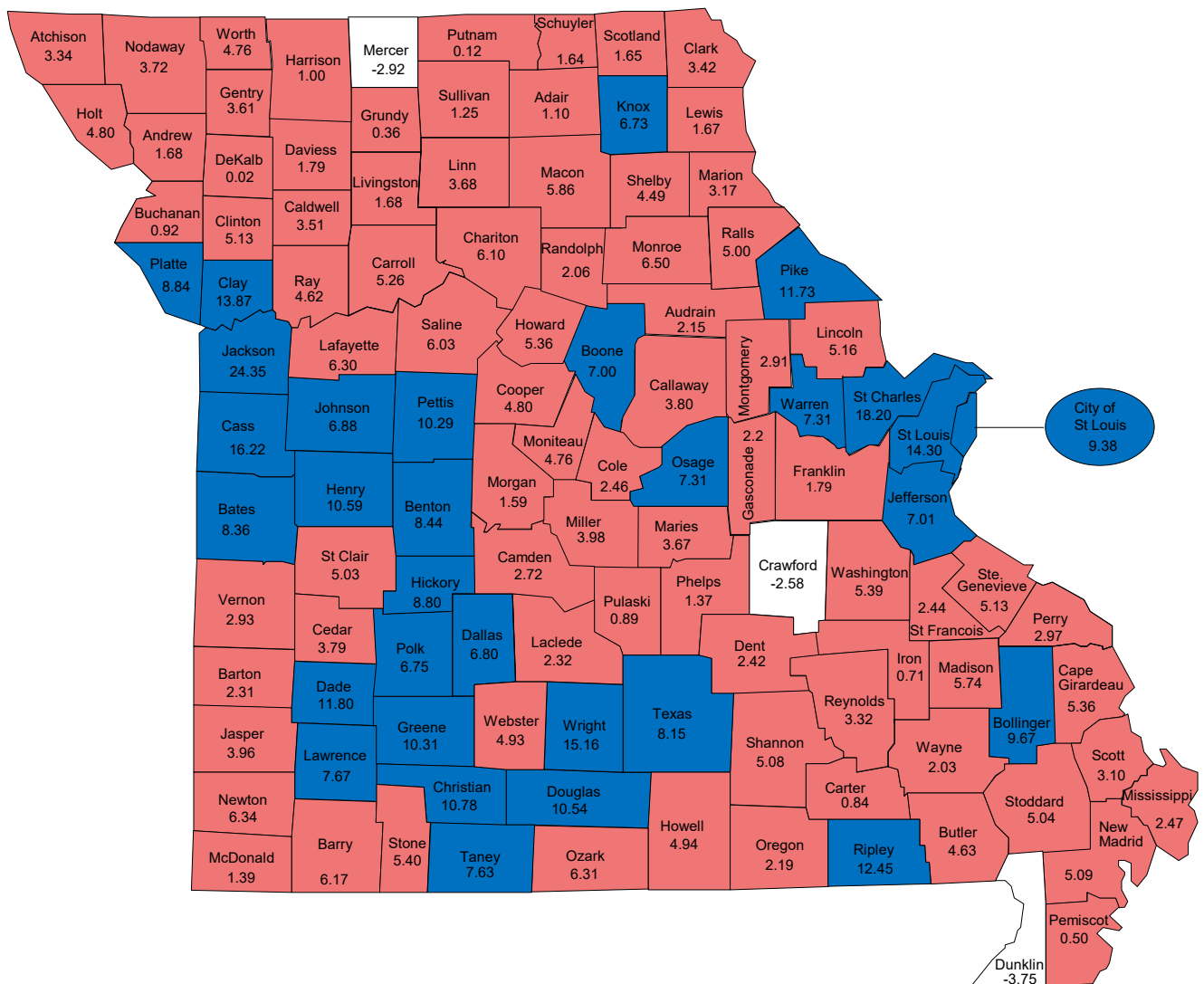
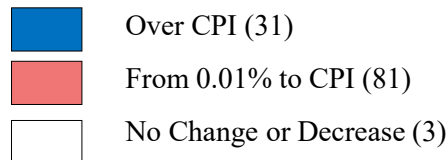
PP. Personal property

## Appendix V

### 2023 Property Tax Rates

### 2022 – 2023 Percentage Change in Total Assessed Valuations by County, Overall County Valuation Changes Prior to Adjustments

The 2023 consumer price index (CPI) of 6.50% was certified by the State Tax Commission.



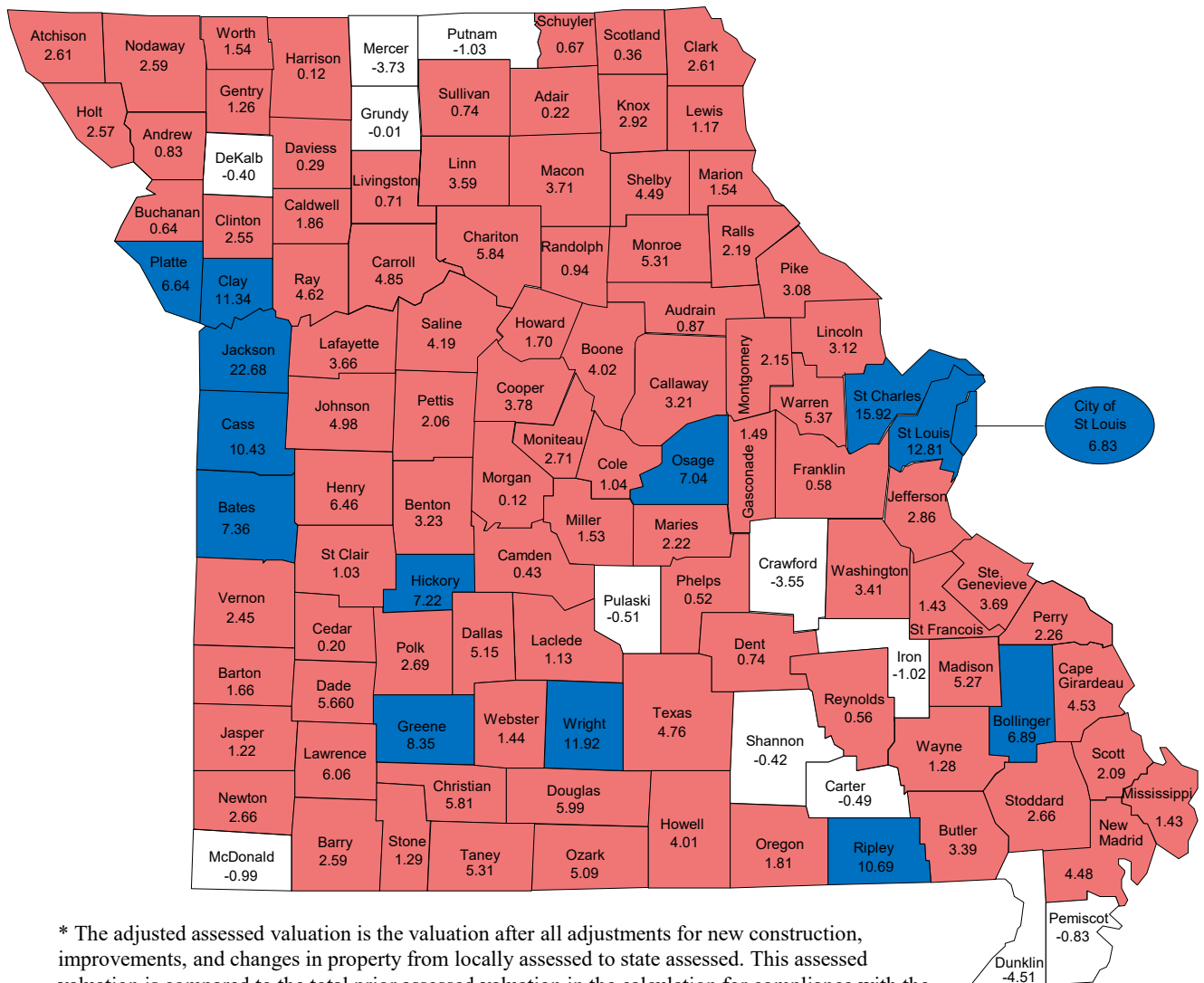
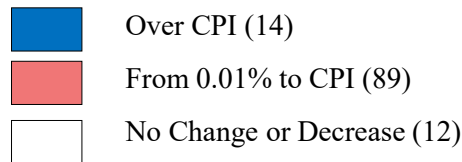
High: Jackson County 24.35

Low: Dunklin County -3.75



Appendix VI  
 2023 Property Tax Rates  
 2022 – 2023 Percentage Change in Adjusted Assessed Valuations by County\*

The 2023 consumer price index (CPI) of 6.50% was certified by the State Tax Commission.



\* The adjusted assessed valuation is the valuation after all adjustments for new construction, improvements, and changes in property from locally assessed to state assessed. This assessed valuation is compared to the total prior assessed valuation in the calculation for compliance with the Hancock Amendment.

High: Jackson County 22.68

Low: Dunklin County -4.51

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Adair</u></b>	Adair County Ambulance District	General Revenue	428,926,759	0.0000	0.0000	0	
	Adair County NHD	General Revenue	420,884,284	0.1455	0.1455	612,387	
	City of Brashear	Fire	1,778,858	0.3000	0.3000	5,337	2024
		General Revenue-Temp	1,778,858	1.3800	1.3800	24,548	2024
	City of Kirksville	General Revenue	219,295,123	0.6817	0.6817	1,494,935	
	City of Novinger	General Revenue	2,488,012	0.5146	0.5146	12,803	
		General Revenue-Temp	2,488,012	0.3500	0.3500	8,708	2025
	Village of Gibbs Village	General Revenue	652,179	0.8154	0.8154	5,318	
	Adair County Library District	General Revenue	428,926,759	0.1457	0.1457	624,946	
	Adair County Health Department	General Revenue	428,926,759	0.2437	0.2437	1,045,295	
	Adair County R-I School District	Operating Funds-Schools	23,189,038	3.4813	3.4813	807,280	D
		Debt Service	23,189,038	0.6945	0.6945	133,476	
	Kirksville R-III School District	Operating Funds-Schools	309,208,220	3.5050	3.5050	10,837,748	D
		Debt Service	309,208,220	0.8303	0.8190	2,532,415	
	Adair County R-II School District	Operating Funds-Schools	40,259,737	3.3363	3.3313	1,341,173	D
		Debt Service	40,259,737	0.6730	0.6511	262,131	
	Adair County	Developmental Dis. Board	428,926,759	0.1457	0.1457	624,946	
		General Revenue	428,926,759	0.3613	0.1121	480,827	
		Road & Bridge	428,926,759	0.2685	0.2685	1,151,668	
<b><u>Andrew</u></b>	Andrew County Ambulance District	General Revenue	318,816,724	0.2625	0.1667	531,467	
	Andrew County NHD	General Revenue	337,958,893	0.0280	0.0280	94,628	
	City of Bolckow	General Revenue	1,158,237	0.9253	0.9253	10,717	
	Village of Cosby	General Revenue	1,072,103	0.4503	0.4503	4,828	
	Village of Country Club	General Revenue	41,421,413	0.3905	0.3905	161,751	
	City of Fillmore	General Revenue	1,294,352	0.6525	0.6525	8,446	
	Village of Rea	General Revenue	607,132	0.3642	0.3642	2,211	
	Village of Rosendale	General Revenue	607,727	1.0000	1.0000	6,077	
	City of Savannah	General Revenue	44,678,743	0.5602	0.5602	250,290	
		Parks & Recreation	44,678,743	0.3574	0.3574	159,682	
		Debt Service	44,678,743	0.1049	0.1049	46,868	
	City of Amazonia	General Revenue	2,495,236	0.7100	0.7100	17,716	
	Bolckow FPD	General Revenue	13,830,431	0.2387	0.2387	33,013	
	Rosendale FPD	General Revenue	23,452,782	0.2592	0.2592	60,790	
	Fillmore FPD	General Revenue	11,726,682	0.4132	0.4132	48,455	
	Savannah FPD	General Revenue	163,421,908	0.5426	0.5426	886,727	
	Village of Country Club FPD	General Revenue	24,495,302	0.6474	0.6474	158,583	
	Cosby-Helena FPD	General Revenue	31,420,110	0.2734	0.2734	85,903	
	Andrew County Health Department	General Revenue	337,958,893	0.0861	0.0861	290,983	
	North Andrew County R-VI SD	Operating Funds-Schools	27,301,805	4.7345	4.7345	1,292,604	D
	Avenue City R-IX School District	Operating Funds-Schools	32,016,015	3.4084	3.4084	1,091,234	D
		Debt Service	32,016,015	1.1266	0.9800	313,757	
	Savannah R-III School District	Operating Funds-Schools	222,566,536	3.6769	3.6769	8,183,549	D
		Operating Funds-Temp	222,566,536	0.1000	0.1000	222,567	
		Operating Funds-Temp 1	222,566,536	0.1500	0.1500	333,850	2031
	Andrew County	Developmental Dis. Board	337,958,893	0.0776	0.0776	262,256	
		General Revenue	337,958,893	0.3106	0.3106	1,049,700	
		Johnson Grass	337,958,893	0.0147	0.0125	42,245	
		Road & Bridge	337,958,893	0.2417	0.2417	816,847	
		Senior Services	337,958,893	0.0273	0.0273	92,263	
		Special Road & Bridge	337,958,893	0.2500	0.2500	844,897	2024
<b><u>Atchison</u></b>	Atchison-Holt Ambulance District	General Revenue	404,180,296	0.2921	0.2921	1,180,611	
	Langdon SRD Atchison County	Special Road & Bridge	4,493,318	0.3484	0.3484	15,655	2024
	Phelps City SRD Atchison County	Special Road & Bridge	12,580,968	0.3500	0.3000	37,743	2025
	Tarkio SRD Atchison County	Special Road & Bridge	31,312,986	0.3500	0.3500	109,595	A 2026
	Watson SRD Atchison County	Special Road & Bridge	9,005,322	0.3230	0.3230	29,087	2024
	Atchison County SRD	Special Road & Bridge	168,298,067	0.3500	0.3500	589,043	A 2026
	City of Fairfax	General Revenue	5,457,899	0.8127	0.8127	44,356	
		General Revenue-Temp	5,457,899	0.3500	0.3500	19,103	2024
		Lights	5,457,899	0.2391	0.2391	13,050	
		Parks & Recreation	5,457,899	0.1913	0.1913	10,441	
	City of Rock Port	General Revenue	14,541,067	0.8151	0.8151	118,524	
		Parks & Recreation	14,541,067	0.3260	0.3260	47,404	
	City of Tarkio	General Revenue	17,430,626	0.7884	0.7884	137,423	
		Lights	17,430,626	0.6504	0.6504	113,369	
		Parks & Recreation	17,430,626	0.2958	0.2958	51,560	
	Village of Watson	General Revenue	656,872	0.4719	0.4719	3,100	
		General Revenue-Temp	656,872	0.3000	0.3000	1,971	2024
	City of Westboro	General Revenue	1,129,714	0.9999	0.9999	11,296	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Atchison</u></b>	City of Westboro	Lights	1,129,714	0.2500	0.2500	2,824	
		Streets	1,129,714	0.9000	0.9000	10,167	
	Atchison County Library District	General Revenue	225,690,571	0.2957	0.2957	667,367	
	Fairfax Volunteer FPD	General Revenue	20,995,971	0.3980	0.3980	83,564	
	Tarkio FPD	General Revenue	43,350,101	0.4000	0.4000	173,400	
	West Atchison FPD	General Revenue	59,867,554	0.6231	0.6231	373,035	
	Westboro Volunteer FPD	General Revenue	50,883,420	0.3500	0.3500	178,092	
	Atchison County Health Department	General Revenue	225,690,571	0.1500	0.1500	338,536	
	Tarkio R-I School District	Operating Funds-Schools	102,312,648	3.8054	3.8041	3,892,075	D
	Rock Port R-II School District	Operating Funds-Schools	65,677,638	4.0721	4.0721	2,674,459	D
		Debt Service	65,677,638	1.1899	0.8481	557,012	
	Fairfax R-III School District	Operating Funds - Temp	26,343,719	0.6496	0.6474	170,549	2024
		Operating Funds-Schools	26,343,719	4.1374	4.1374	1,089,945	D
	Atchison County	Developmental Dis. Board	225,690,571	0.0986	0.0986	222,531	
		General Revenue	225,690,571	0.4928	0.4928	1,112,203	
		Road & Bridge	225,690,571	0.4928	0.4928	1,112,203	
		Senior Services	225,690,571	0.0492	0.0492	111,040	
		Solid Waste Landfill	225,690,571	0.0000	0.0000	0	
<b><u>Audrain</u></b>	Van-Far Ambulance District	General Revenue	71,465,077	0.4706	0.3432	245,268	
	Audrain Ambulance District	General Revenue	321,771,901	0.4500	0.2488	800,568	B
	Tri County NHD	General Revenue	72,842,584	0.2500	0.2500	182,106	
	Laddonia Farber SRD Audrain County	Special Road & Bridge	28,733,050	0.3500	0.3500	100,566	2025
	Saling SRD 2 Audrain County	Special Road & Bridge	17,713,126	0.3500	0.3500	61,996	A 2026
	Vandalia SRD Audrain County	Special Road & Bridge	53,920,284	0.3475	0.3475	187,373	2023
	Village of Benton City	General Revenue	1,023,267	0.4078	0.4078	4,173	
	City of Farber	General Revenue	2,472,939	0.6270	0.6270	15,505	
		Lights	2,472,939	0.3184	0.3184	7,874	
	City of Laddonia	General Revenue	9,947,077	1.0000	1.0000	99,471	
		Lights	9,947,077	0.4080	0.4080	40,584	
	City of Martinsburg	General Revenue	4,474,367	0.6215	0.6215	27,808	
	City of Mexico	General Revenue	172,548,108	0.4478	0.4478	772,670	
		Health	172,548,108	0.2000	0.2000	345,096	
		Parks & Recreation	172,548,108	0.1013	0.1000	172,548	
	Village of Rush Hill	General Revenue	799,298	0.4492	0.4492	3,590	
	City of Vandalia	General Revenue	22,634,968	0.8752	0.8752	198,101	
		Parks & Recreation	22,634,968	0.1700	0.1700	38,479	
	Village of Vandiver	General Revenue	3,768,640	0.3348	0.3348	12,617	
	Mexico-Audrain County PLD	General Revenue	468,171,150	0.2238	0.2238	1,047,767	
	Little Dixie FPD	General Revenue	143,188,320	0.3944	0.3944	564,735	
	Martinsburg Area FPD	General Revenue	26,126,867	0.1877	0.1877	49,040	
	Laddonia & Rural FPD	General Revenue	24,190,735	0.3000	0.3000	72,572	
	Audrain County Health Department	General Revenue	468,171,150	0.2500	0.2500	1,170,428	
	Community R-VI School District	Operating Funds-Schools	43,415,816	4.0000	4.0000	1,736,633	D
		Debt Service	43,415,816	0.8320	0.5500	238,787	
	Van-Far R-I School District	Operating Funds-Schools	58,832,632	3.9608	3.9608	2,330,243	D
		Debt Service	58,832,632	0.6131	0.6109	359,409	
	Mexico 59 School District	Operating Funds-Schools	233,640,098	3.7500	3.7500	8,761,504	D
		Debt Service	233,640,098	1.4628	0.8691	2,030,566	
	Audrain County	Common Road District	142,354,827	0.3500	0.3500	498,242	2024
		Developmental Dis. Board	468,171,150	0.2100	0.2100	983,159	
		General Revenue	468,171,150	0.4074	0.2270	1,062,749	
<b><u>Barry</u></b>		Road & Bridge	468,171,150	0.3054	0.3054	1,429,795	
	Barry-Lawrence County Ambulance District	General Revenue	324,601,740	0.0000	0.0000	0	
		General Revenue	393,179,224	0.0000	0.0000	0	
	South Barry County Ambulance District	General Revenue	383,411,174	0.0894	0.0894	342,770	
		Road & Bridge	6,997,897	0.1711	0.1711	11,973	
	South Barry County Memorial Hospital	Special Road & Bridge	6,997,897	0.1283	0.1283	8,978	2023
		Road & Bridge	22,685,066	0.1891	0.1891	42,897	
	Butterfield SRD Barry County	Special Road & Bridge	22,685,066	0.1327	0.1327	30,103	2023
		Road & Bridge	10,305,834	0.2700	0.2700	27,826	
	Capps Creek SRD Barry County	Special Road & Bridge	10,305,834	0.1900	0.1900	19,581	2024
		Road & Bridge	6,682,651	0.1979	0.1979	13,225	
	Corsicana SRD Barry County	Special Road & Bridge	6,682,651	0.1320	0.1320	8,821	2023
		Road & Bridge	11,491,840	0.1996	0.1996	22,938	
	Crane Creek SRD Barry County	Road & Bridge	23,534,106	0.1963	0.1963	46,197	
		Special Road & Bridge	23,534,106	0.1347	0.1347	31,700	2024
	Exeter SRD Barry County	Road & Bridge	91,700,665	0.1552	0.1552	142,319	
		Special Road & Bridge	91,700,665	0.1377	0.1377	126,272	2023

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Barry</b>	Greasy Creek SRD 35 Barry County	Road & Bridge	3,409,149	0.1859	0.1859	6,338	2023
		Special Road & Bridge	3,409,149	0.3464	0.3464	11,809	
	Jenkins SRD 20 Barry County	Road & Bridge	5,532,486	0.1480	0.1480	8,188	2023
	Kings Prairie SRD Barry County	Road & Bridge	15,320,798	0.2045	0.2045	31,331	
		Special Road & Bridge	15,320,798	0.1355	0.1355	20,760	2023
	Liberty Common SRD 34 Barry County	Road & Bridge	994,589	0.1228	0.1228	1,221	
	McDonald SRD 19 Barry County	Road & Bridge	5,598,956	0.1676	0.1676	9,384	2023
	Mineral Springs SRD 10 Barry County	Road & Bridge	11,450,811	0.1847	0.1847	21,150	
		Special Road & Bridge	11,450,811	0.1351	0.1351	15,470	2023
	Mountain SRD 22 Barry County	Road & Bridge	4,731,628	0.1907	0.1907	9,023	
	Ozark SRD Barry County	Road & Bridge	13,049,051	0.1470	0.1470	19,182	2023
		Special Road & Bridge	13,049,051	0.1300	0.1300	16,964	
	Pioneer SRD 31 Barry County	Road & Bridge	2,309,367	0.2041	0.2041	4,713	2023
		Special Road & Bridge	2,309,367	0.1323	0.1323	3,055	
	Pleasant Ridge SRD 25 Barry County	Road & Bridge	7,142,092	0.1633	0.1633	11,663	2023
		Special Road & Bridge	7,142,092	0.1345	0.1345	9,606	
	Purdy SRD 28 Barry County	Road & Bridge	26,963,361	0.2062	0.2062	55,598	2023
		Special Road & Bridge	26,963,361	0.1352	0.1352	36,454	
	Roaring River SRD 2 Barry County	Road & Bridge	35,962,724	0.1270	0.1270	45,673	2023
	Shell Knob SRD 9 Barry County	Road & Bridge	47,391,866	0.1508	0.1508	71,467	
	Sugar Creek SRD 3 Barry County	Road & Bridge	18,641,657	0.1504	0.1504	28,037	2023
		Special Road & Bridge	18,641,657	0.1589	0.1589	29,622	
	Viola SRD 21 Barry County	Road & Bridge	47,307,804	0.1167	0.1167	55,208	2025
	Washburn SRD 4 Barry County	Road & Bridge	14,964,020	0.2044	0.2044	30,586	
		Special Road & Bridge	14,964,020	0.1288	0.1288	19,274	2023
	Wheaton SRD 29 Barry County	Road & Bridge	18,983,581	0.1891	0.1891	35,898	
		Special Road & Bridge	18,983,581	0.1304	0.1304	24,755	2023
	White River SRD 7 Barry County	Road & Bridge	42,104,184	0.1235	0.1235	51,999	
	Monett SRD Barry County	Road & Bridge	146,719,582	0.1812	0.1812	265,856	2026
	City of Butterfield	General Revenue	3,015,816	0.4134	0.4134	12,467	
		Debt Service	3,015,816	0.4550	0.4550	13,722	A
	City of Cassville	General Revenue	46,321,000	0.0000	0.0000	0	
	City of Exeter	General Revenue	5,387,926	0.4548	0.4548	24,504	2026
	City of Purdy	General Revenue	5,564,365	0.4087	0.4087	22,742	
	City of Seligman	General Revenue	6,258,243	0.2601	0.2601	16,278	2026
		Streets	6,258,243	0.1600	0.1600	10,013	
	City of Washburn	General Revenue	3,755,741	0.4233	0.4233	15,898	2026
	City of Wheaton	General Revenue	4,281,894	0.4893	0.4893	20,951	
	Village of Chain O Lakes	General Revenue	1,524,921	0.4576	0.4576	6,978	A
		General Revenue-Temp	1,524,921	0.3000	0.3000	4,575	
	Barry-Lawrence County PLD	General Revenue	1,259,625,455	0.2179	0.2179	2,744,724	2026
	Eagle Rock-Golden-Mano FPD	General Revenue	80,751,892	0.8095	0.8095	653,687	
	Central Crossing FPD	General Revenue	143,660,263	0.6491	0.6491	932,499	2026
		Wages	143,660,263	0.2914	0.2914	418,626	
	Cassville FPD	General Revenue	91,695,400	0.2975	0.2975	272,794	2026
	Butterfield FPD	General Revenue	26,730,116	0.3000	0.3000	80,190	
	Exeter FPD	General Revenue	25,024,882	0.3000	0.3000	75,075	2026
	Seligman FPD	General Revenue	21,243,426	0.2931	0.2931	62,264	
	Purdy FPD	General Revenue	36,722,067	0.5882	0.5882	215,999	A
		Wages	36,722,067	0.3000	0.3000	110,166	
	Jenkins Rural FPD	General Revenue	23,029,716	0.2907	0.2907	66,947	2026
	Wheaton FPD	General Revenue	29,092,931	0.2989	0.2989	86,959	
	Monett Rural FPD	General Revenue	66,254,588	0.2809	0.2809	186,109	2026
	Washburn FPD	General Revenue	29,407,694	0.2876	0.2876	84,577	
	Barry County Health Department	General Revenue	641,998,784	0.0713	0.0713	457,745	D
	Wheaton R-III School District	Operating Funds-Schools	25,831,457	2.7514	2.7500	710,365	
		Debt Service	25,831,457	0.8364	0.8300	214,401	E
	Southwest Barry County R-V SD	Operating Funds-Schools	50,700,260	2.7500	2.7500	1,394,257	
		Debt Service	50,700,260	1.0068	0.8500	430,952	D
	Exeter R-VI School District	Operating Funds-Schools	19,463,677	3.5185	3.5185	684,829	
		Debt Service	19,463,677	0.7449	0.6490	126,319	D
	Cassville R-IV School District	Operating Funds-Schools	228,890,704	2.9604	2.9582	6,771,045	
		Debt Service	228,890,704	0.7624	0.5071	1,160,705	D
	Purdy R-II School District	Operating Funds-Schools	38,172,287	2.7791	2.7791	1,060,846	
		Debt Service	38,172,287	1.4183	0.7719	294,652	D
	Shell Knob 78 School District	Operating Funds-Schools	98,717,407	3.2898	3.2898	3,247,605	
	Monett R-I School District	Operating Funds-Schools	216,748,942	3.1062	3.1062	6,732,656	D
		Debt Service	216,748,942	0.9689	0.8100	1,755,666	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Barry</u></b>	Barry County	Developmental Dis. Board	641,998,784	0.0646	0.0500	320,999	
		General Revenue	641,998,784	0.0000	0.0000	0	
		Senior Services	641,998,784	0.0483	0.0483	310,085	
<b><u>Barton</u></b>	Barton County Ambulance District	General Revenue	245,273,274	0.0000	0.0000	0	
		General Revenue	7,430,487	0.6392	0.6392	47,496	
	City of Golden City	Health	7,430,487	0.1811	0.1811	13,457	
		Parks & Recreation	7,430,487	0.1448	0.1448	10,759	
		General Revenue	60,791,758	0.6750	0.6750	410,344	
	City of Lamar	Memorial Fund	60,791,758	0.1800	0.1800	109,425	
		Parks & Recreation	60,791,758	0.1800	0.1800	109,425	
		General Revenue	6,675,507	0.5479	0.5479	36,575	
	City of Mindenmines	General Revenue	1,440,469	0.4999	0.4999	7,201	
		General Revenue	252,692,712	0.0780	0.0780	197,100	
	Barton County Library District	Library	252,692,712	0.0800	0.0800	202,154	
		General Revenue	4,991,667	0.1000	0.1000	4,992	
	Barton City Township Barton County	Road & Bridge	4,991,667	0.2747	0.2747	13,712	
		Special Road & Bridge	4,991,667	0.2500	0.2500	12,479	2025
		General Revenue	16,976,458	0.0849	0.0849	14,413	
	Central Township Barton County	Road & Bridge	16,976,458	0.3294	0.3294	55,920	
		Special Road & Bridge	16,976,458	0.4782	0.4782	81,181	2024
		General Revenue	57,090,252	0.0536	0.0536	30,600	
	City Township Barton County	Road & Bridge	57,090,252	0.1821	0.1821	103,961	
		General Revenue	5,315,754	0.1000	0.1000	5,316	
		Road & Bridge	5,315,754	0.3082	0.3082	16,383	
	Doylestown Township Barton County	Special Road & Bridge	5,315,754	0.3000	0.3000	15,947	A 2026
		General Revenue	17,109,239	0.0900	0.0900	15,398	
		Road & Bridge	17,109,239	0.2384	0.2384	40,788	
	Golden City Township Barton County	General Revenue	41,637,545	0.0999	0.0999	41,596	
		Road & Bridge	41,637,545	0.4995	0.4995	207,980	
	Lamar Township Barton County	General Revenue	11,451,063	0.0829	0.0829	9,493	
		Road & Bridge	11,451,063	0.3056	0.3056	34,994	
		Special Road & Bridge	11,451,063	0.5000	0.5000	57,255	A 2026
	Milford Township Barton County	General Revenue	4,032,970	0.1000	0.1000	4,033	
		Road & Bridge	4,032,970	0.3104	0.3104	12,518	
		General Revenue	31,912,501	0.0929	0.0929	29,647	
	Nashville Township Barton County	Road & Bridge	31,912,501	0.3360	0.3360	107,226	
		Special Road & Bridge	31,912,501	0.3900	0.3900	124,459	2024
		General Revenue	5,532,066	0.1000	0.1000	5,532	
	Newport Township Barton County	Road & Bridge	5,532,066	0.2743	0.2743	15,174	
		Special Road & Bridge	5,532,066	0.1000	0.1000	5,532	A 2026
		General Revenue	4,824,068	0.1000	0.1000	4,824	
	North Fork Township Barton County	Road & Bridge	4,824,068	0.3136	0.3136	15,128	
		Special Road & Bridge	4,824,068	0.5000	0.5000	24,120	2024
		General Revenue	12,683,216	0.0927	0.0927	11,757	
	Ozark Township Barton County	Road & Bridge	12,683,216	0.2373	0.2373	30,097	
		General Revenue	12,072,396	0.0967	0.0967	11,674	
		Road & Bridge	12,072,396	0.3963	0.3963	47,843	
	Richland Township Barton County	Special Road & Bridge	12,072,396	0.4000	0.4000	48,290	2025
		General Revenue	19,429,612	0.1000	0.1000	19,430	
		Road & Bridge	19,429,612	0.3500	0.3500	68,004	
	South West Township Barton County	General Revenue	8,176,435	0.0956	0.0956	7,817	
		Road & Bridge	8,176,435	0.4130	0.4130	33,769	
		Special Road & Bridge	8,176,435	0.4700	0.4700	38,429	2025
	Golden City Volunteer FPD	General Revenue	44,413,749	0.0947	0.0947	42,060	
		General Revenue	69,086,611	0.3000	0.3000	207,260	
	Barton County Health Department	General Revenue	252,692,712	0.1500	0.1500	379,039	
		Operating Funds-Schools	67,698,152	3.2101	3.2100	2,173,111	D
	Liberal R-II School District	Debt Service	67,698,152	0.7930	0.6000	406,189	
		Operating Funds-Schools	37,413,888	3.0035	3.0000	1,122,417	D
	Golden City R-III School District	Operating Funds-Schools	116,258,502	3.7500	3.7500	4,359,694	D
		Debt Service	116,258,502	0.6599	0.5100	592,918	
	Lamar R-I School District	General Revenue	252,692,712	0.2000	0.2000	505,385	
		General Revenue	252,692,712	0.2468	0.1089	275,182	
		Hospital	252,692,712	0.4332	0.4332	1,094,665	
<b><u>Bates</u></b>	Cornland SRD Bates County	Road & Bridge	1,017,823	0.3486	0.3486	3,548	
		Special Road & Bridge	1,017,823	0.1777	0.1777	1,809	2023
		Road & Bridge	1,321,385	0.3250	0.3250	4,295	
		Special Road & Bridge	1,321,385	0.3500	0.3500	4,625	2025

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Bates</b>	City of Adrian	General Revenue	18,732,883	0.5614	0.5614	105,166	
		Library	18,732,883	0.1937	0.1937	36,286	
		Parks & Recreation	18,732,883	0.0484	0.0484	9,067	
	City of Amoret	General Revenue	824,453	0.6000	0.6000	4,947	
	City of Amsterdam	General Revenue	2,478,685	0.9984	0.9984	24,747	
	City of Butler	General Revenue	51,886,633	0.5879	0.5879	305,042	
		Lake	51,886,633	0.0119	0.0119	6,175	
		Parks & Recreation	51,886,633	0.0275	0.0275	14,269	
	City of Hume	General Revenue	2,340,659	0.9936	0.9936	23,257	
		Lights	2,340,659	0.3974	0.3974	9,302	
		Water	2,340,659	0.5465	0.5465	12,792	
	Village of Merwin	General Revenue	427,565	0.5483	0.5483	2,344	
	Village of Passaic	General Revenue	458,657	1.0000	1.0000	4,587	
	City of Rich Hill	General Revenue	10,513,893	0.6016	0.6016	63,252	
		Health	10,513,893	0.1261	0.1261	13,258	
		Library	10,513,893	0.2074	0.2074	21,806	
		Parks & Recreation	10,513,893	0.2427	0.2427	25,517	
		General Revenue	1,740,990	0.9000	0.9000	15,669	
	City of Rockville	Streets	1,740,990	0.4000	0.4000	6,964	
		General Revenue	747,034	0.8474	0.8474	6,330	
	Village of Foster	General Revenue	6,705,797	0.1000	0.1000	6,706	
	Charlotte Township Bates County	Road & Bridge	6,705,797	0.3357	0.3357	22,511	
		General Revenue	5,242,184	0.0995	0.0995	5,216	
	Deepwater Township Bates County	Road & Bridge	5,242,184	0.2463	0.2463	12,911	
		General Revenue	35,464,848	0.0720	0.0720	25,535	
	Deer Creek Township Bates County	Road & Bridge	35,464,848	0.2369	0.2369	84,016	
		General Revenue	15,928,269	0.0879	0.0879	14,001	
	East Boone Township Bates County	Road & Bridge	15,928,269	0.2419	0.2419	38,530	
		Special Road & Bridge	15,928,269	0.3494	0.3494	55,653	A 2026
	Elkhart Township Bates County	General Revenue	5,800,345	0.0915	0.0915	5,307	
		Road & Bridge	5,800,345	0.2515	0.2515	14,588	
		Special Road & Bridge	5,800,345	0.2891	0.2891	16,769	2024
	Grand River Township Bates County	General Revenue	4,782,761	0.0981	0.0981	4,692	
		Road & Bridge	4,782,761	0.2744	0.2744	13,124	
		Special Road & Bridge	4,782,761	0.3482	0.3482	16,654	2024
	Homer Township Bates County	General Revenue	12,528,622	0.0809	0.0809	10,136	
		Road & Bridge	12,528,622	0.2734	0.2734	34,253	
		Special Road & Bridge	12,528,622	0.1500	0.1500	18,793	2023
	Howard Township Bates County	General Revenue	8,202,456	0.0978	0.0978	8,022	
		Road & Bridge	8,202,456	0.3421	0.3421	28,061	
		Special Road & Bridge	8,202,456	0.3420	0.3420	28,052	2023
	Hudson Township Bates County	General Revenue	6,052,368	0.0999	0.0999	6,046	
		Road & Bridge	6,052,368	0.3189	0.3189	19,301	
		Special Road & Bridge	6,052,368	0.3634	0.3634	21,994	2024
	Lone Oak Township Bates County	General Revenue	7,151,048	0.0934	0.0934	6,679	
		Road & Bridge	7,151,048	0.2692	0.2692	19,251	
		Special Road & Bridge	7,151,048	0.3500	0.3500	25,029	2025
	Mingo Township Bates County	General Revenue	7,563,183	0.0824	0.0824	6,232	
		Road & Bridge	7,563,183	0.2283	0.2283	17,267	
		Special Road & Bridge	7,563,183	0.1783	0.1783	13,485	2024
	Mound Township Bates County	General Revenue	15,167,398	0.0893	0.0893	13,544	
		Road & Bridge	15,167,398	0.2455	0.2455	37,236	
		Special Road & Bridge	15,167,398	0.3588	0.3588	54,421	2024
	Mount Pleasant Township Bates County	General Revenue	69,846,227	0.0966	0.0966	67,471	
		Road & Bridge	69,846,227	0.2174	0.2174	151,846	
		Special Road & Bridge	69,846,227	0.1931	0.1931	134,873	2024
	New Home Township Bates County	General Revenue	4,389,758	0.1000	0.1000	4,390	
		Road & Bridge	4,389,758	0.2923	0.2923	12,831	
		Special Road & Bridge	4,389,758	0.3500	0.3500	15,364	2025
	Osage Township Bates County	General Revenue	17,537,376	0.0912	0.0912	15,994	
		Road & Bridge	17,537,376	0.2457	0.2457	43,089	
		Special Road & Bridge	17,537,376	0.0182	0.0182	3,192	2023
	Pleasant Gap Township Bates County	General Revenue	5,722,740	0.1000	0.1000	5,723	
		Road & Bridge	5,722,740	0.3066	0.3066	17,546	
		Special Road & Bridge	5,722,740	0.3522	0.3522	20,155	A 2026
	Rockville Township Bates County	General Revenue	4,892,903	0.1000	0.1000	4,893	
		Road & Bridge	4,892,903	0.2932	0.2932	14,346	
	Spruce Township Bates County	General Revenue	5,534,183	0.0784	0.0784	4,339	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Bates</u></b>	Spruce Township Bates County	Road & Bridge	5,534,183	0.2351	0.2351	13,011	
	Summit Township Bates County	General Revenue	6,363,829	0.0795	0.0795	5,059	
		Road & Bridge	6,363,829	0.2729	0.2729	17,367	
	Walnut Township Bates County	General Revenue	8,180,996	0.0952	0.0952	7,788	
		Road & Bridge	8,180,996	0.3092	0.3092	25,296	
		Special Road & Bridge	8,180,996	0.2500	0.2500	20,452	2024
	West Boone Township Bates County	General Revenue	12,847,707	0.0765	0.0765	9,828	
		Road & Bridge	12,847,707	0.2405	0.2405	30,899	
		Special Road & Bridge	12,847,707	0.3500	0.3500	44,967	A 2026
	West Point Township Bates County	General Revenue	18,469,422	0.0851	0.0851	15,717	
		Road & Bridge	18,469,422	0.2641	0.2641	48,778	
		Special Road & Bridge	18,469,422	0.1848	0.1848	34,131	2023
	Prairie Township Bates County	General Revenue	2,801,527	0.1000	0.1000	2,802	
		Road & Bridge	2,801,527	0.3325	0.3325	9,315	
		Special Road & Bridge	2,801,527	0.2373	0.2373	6,648	2023
	Shawnee Township Bates County	General Revenue	6,153,461	0.0999	0.0999	6,147	
		Road & Bridge	6,153,461	0.3096	0.3096	19,051	
		Special Road & Bridge	6,153,461	0.3609	0.3609	22,208	A 2026
	Bates County Health Center	General Revenue	293,329,408	0.0823	0.0823	241,410	
	Miami R-I School District	Operating Funds-Schools	23,822,293	3.7471	3.7471	892,645	D
		Operating Funds-Temp	23,822,293	0.3914	0.3914	93,240	2033
	Ballard R-II School District	Operating Funds-Schools	15,759,420	4.2429	4.2429	668,656	D
		Debt Service	15,759,420	0.9169	0.7500	118,196	
	Adrian R-III School District	Operating Funds-Schools	57,813,339	3.9327	3.9327	2,273,625	D
		Debt Service	57,813,339	1.1434	0.8023	463,836	
	Rich Hill R-IV School District	Operating Funds-Schools	31,802,174	3.4183	3.4183	1,087,094	D
		Debt Service	31,802,174	1.1007	1.0086	320,757	
	Hume R-VIII School District	Operating Funds-Schools	9,882,863	5.2592	5.2592	519,760	D
	Hudson R-IX School District	Operating Funds-Schools	9,362,324	3.7998	3.7800	353,896	D
	Butler R-V School District	Operating Funds-Schools	94,633,162	3.7758	3.7758	3,573,159	D
		Debt Service	94,633,162	1.3645	0.9145	865,420	
	Bates County	Developmental Dis. Board	293,329,408	0.1367	0.1367	400,981	
		General Revenue	293,329,408	0.2677	0.2677	785,243	
		Senior Services	293,329,408	0.0489	0.0489	143,438	
<b><u>Benton</u></b>	Warsaw-Lincoln Ambulance District	General Revenue	284,724,038	0.0000	0.0000	0	
	Cole Camp Ambulance District	General Revenue	84,901,454	0.2807	0.1917	162,756	
	Lincoln Community NHD	General Revenue	88,818,492	0.1856	0.1856	164,847	
	Good Samaritan NHD	General Revenue	105,216,580	0.2000	0.2000	210,433	B
	Brandon SRD Benton County	Road & Bridge	2,746,092	0.3306	0.3306	9,079	
	Cole Camp SRD Benton County	Road & Bridge	18,607,819	0.3288	0.3288	61,183	
	Ionia SRD Benton County	Road & Bridge	4,749,750	0.2957	0.2957	14,045	
	City of Cole Camp	General Revenue	12,590,133	0.4734	0.4734	59,602	
	Village of Ionia	General Revenue	671,409	0.8000	0.8000	5,371	
	City of Lincoln	General Revenue	12,165,088	0.7270	0.7270	88,440	
		Parks & Recreation	12,165,088	0.1444	0.1444	17,566	
		General Revenue	33,690,635	0.4434	0.4434	149,384	
	City of Warsaw	Parks & Recreation	33,690,635	0.0000	0.0000	0	
	Lincoln Community FPD	General Revenue	64,791,469	0.2374	0.2374	153,815	
	Deer Creek FPD	General Revenue	24,865,028	0.2851	0.2851	70,890	
	Warsaw FPD	General Revenue	170,447,331	0.2684	0.2684	457,481	
	Lakeview Heights FPD	General Revenue	23,115,549	0.2657	0.2657	61,418	
	Osage Valley FPD	General Revenue	18,529,329	0.2666	0.2666	49,399	
	Cole Camp & Rural FPD	General Revenue	47,290,821	0.2845	0.2845	134,542	
	Benton County Health Department	General Revenue	355,911,648	0.3671	0.3671	1,306,552	
	Lincoln R-II School District	Operating Funds-Schools	65,547,851	3.3106	3.3106	2,170,027	D
		Debt Service	65,547,851	1.0659	0.7349	481,711	
	Warsaw R-IX School District	Operating Funds-Schools	210,822,136	2.7500	2.7500	5,797,609	D
		Debt Service	210,822,136	0.9496	0.8000	1,686,577	
	Cole Camp R-I School District	Operating Funds-Schools	81,117,330	3.2500	3.2500	2,636,313	BD
		Debt Service	81,117,330	0.7481	0.6200	502,927	
	Benton County	Common Road District	329,807,985	0.2107	0.2107	694,905	
		General Revenue	355,911,648	0.1300	0.1300	462,685	
		Senior Services	355,911,648	0.0472	0.0472	167,990	
<b><u>Bollinger</u></b>	Village of Glen Allen	General Revenue	874,193	0.5549	0.5549	4,851	
	Village of Sedgewickville	General Revenue	1,926,835	0.4265	0.4265	8,218	
	Woodland FPD	General Revenue	62,007,281	0.2893	0.2893	179,387	
	Sedgewickville FPD	General Revenue	29,161,015	0.2099	0.2099	61,209	
	North County FPD	General Revenue	53,563,655	0.2674	0.2674	143,229	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Bollinger</u></b>	Zalma FPD	General Revenue	22,819,333	0.2767	0.2767	63,141	
	Leopold Volunteer FPD	General Revenue	17,801,455	0.2930	0.2930	52,158	
	Bollinger County Health Center	General Revenue	185,352,738	0.2395	0.2395	443,920	
	Meadow Heights R-II School District	Operating Funds-Schools	57,103,640	2.7500	2.7500	1,570,350	D
		Debt Service	57,103,640	0.4443	0.3500	199,863	
	Leopold R-III School District	Operating Funds-Schools	14,528,775	2.9019	2.9019	421,611	D
	Zalma R-V School District	Operating Funds-Schools	19,022,167	2.8340	2.7500	523,110	E
	Woodland R-IV School District	Operating Funds-Schools	80,141,711	2.7500	2.7500	2,203,897	D
	Bollinger County	Ambulance	185,352,738	0.1916	0.1916	355,136	
		Developmental Dis. Board	185,352,738	0.0959	0.0959	177,753	
		General Revenue	185,352,738	0.2200	0.2200	407,776	
		Library	185,352,738	0.0959	0.0959	177,753	
		Road & Bridge	185,352,738	0.2527	0.2527	468,386	
	Callahan Creek WSD	General Revenue	25,962,800	0.0855	0.0855	22,198	
	City of Ashland	General Revenue	104,589,815	0.2399	0.1803	188,575	
	City of Centralia	General Revenue	79,103,971	0.6439	0.6439	509,350	
		Parks & Recreation	79,103,971	0.2883	0.2883	228,057	
	City of Columbia	General Revenue	2,626,608,718	0.4032	0.4032	10,590,486	
	City of Hallsville	General Revenue	29,345,625	0.5250	0.5250	154,065	
	Town of Harrisburg	General Revenue	3,406,257	0.3518	0.3518	11,983	
	Village of Hartsburg	General Revenue	1,247,338	0.5921	0.5921	7,385	
	City of Rocheport	General Revenue	4,062,505	0.2639	0.2639	10,721	
	City of Sturgeon	General Revenue	11,867,798	0.5336	0.5336	63,327	
	Centralia Public Library District	General Revenue	65,441,722	0.5293	0.5293	346,383	
<b><u>Boone</u></b>	Columbia and Boone County PLD	General Revenue	3,697,163,117	0.3022	0.3022	11,172,827	
	Boone County FPD	Dispatch	821,372,781	0.0000	0.0000	0	
		General Revenue	821,372,781	0.6326	0.6326	5,196,004	
		Debt Service	821,372,781	0.4114	0.2500	2,053,432	
	Southern Boone County FPD	Dispatch	236,062,848	0.0000	0.0000	0	
		General Revenue	236,062,848	0.3271	0.3271	772,162	
		Debt Service	236,062,848	0.2367	0.1647	388,796	
	Southern Boone County R-I SD	Operating Funds-Schools	205,855,476	3.9846	3.9846	8,202,517	D
		Debt Service	205,855,476	1.9245	1.8055	3,716,721	
	Hallsville R-IV School District	Operating Funds-Schools	124,460,160	3.8127	3.8127	4,745,293	D
		Debt Service	124,460,160	1.2565	1.1100	1,381,508	
	Sturgeon R-V School District	Operating Funds-Schools	51,065,573	3.8358	3.8291	1,955,352	E
		Debt Service	51,065,573	1.5540	1.2700	648,533	
	Centralia R-VI School District	Operating Funds-Schools	139,679,057	3.4330	3.4330	4,795,182	D
		Debt Service	139,679,057	1.5202	0.8900	1,243,144	
	Harrisburg R-VIII School District	Operating Funds-Schools	56,588,597	4.0002	4.0002	2,263,657	E
		Debt Service	56,588,597	1.5085	1.2538	709,508	
	Columbia 93 School District	Operating Funds-Schools	3,191,086,586	5.0372	4.7012	150,019,363	
		Debt Service	3,191,086,586	0.9799	0.9719	31,014,171	
	Boone County	Developmental Dis. Board	3,763,231,414	0.1120	0.1120	4,214,819	
		General Revenue	3,763,231,414	0.1700	0.1200	4,515,878	
		Hospital	3,763,231,414	0.0000	0.0000	0	
		Road & Bridge	3,763,231,414	0.2355	0.0500	1,881,616	
<b><u>Buchanan</u></b>	Village of Agency	General Revenue	12,751,419	0.5146	0.5146	65,619	
	Village of DeKalb	General Revenue	2,121,585	0.9527	0.9527	20,212	
	City of Easton	General Revenue	1,759,888	0.5407	0.5407	9,516	
	Village of Lewis & Clark	General Revenue	1,173,019	0.2349	0.2349	2,755	
		Lights	1,173,019	0.4844	0.4844	5,682	2023
	Village of Rushville	General Revenue	1,783,402	0.4984	0.4984	8,888	
	City of St. Joseph	General Revenue	1,161,382,331	0.6700	0.6700	7,781,262	
		Health	1,161,382,331	0.2269	0.2269	2,635,177	
		Museum	1,161,382,331	0.0500	0.0500	580,691	
		Parks & Recreation	1,161,382,331	0.2000	0.2000	2,322,765	
		Debt Service	1,161,382,331	0.1454	0.1210	1,405,273	
	St. Joseph Public Library District	General Revenue	750,113,613	0.2700	0.2700	2,025,307	
		General Revenue-Temp	750,113,613	0.1500	0.1500	1,125,170	2039
	Rolling Hills Consolidated PLD	General Revenue	1,039,250,760	0.1600	0.1600	1,662,801	
		General Revenue-Temp	1,039,250,760	0.1500	0.1500	1,558,876	2039
	Colony Hills FPD	Fire	11,106,181	0.2414	0.2414	26,810	
		General Revenue	11,106,181	1.0898	1.0898	121,035	
	Lake Contrary FPD	Fire	5,809,636	0.3856	0.3856	22,402	
		General Revenue	5,809,636	0.8400	0.8400	48,801	
	Maxwell Heights FPD	General Revenue	15,357,968	1.1700	1.1700	179,688	
	South Central Buchanan County FPD	General Revenue	109,684,893	0.3205	0.3205	351,540	



Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Buchanan</u></b>	South Central Buchanan County FPD	General Revenue-Temp	109,684,893	0.3168	0.3168	347,482	2028
	San Antonio FPD	General Revenue	22,523,970	0.2916	0.2916	65,680	
	DeKalb FPD	General Revenue	38,355,216	0.2751	0.2751	105,515	
	Easton FPD	General Revenue	14,920,549	0.2578	0.2578	38,465	
	Southwest Buchanan County FPD	General Revenue	25,320,044	0.4034	0.4034	102,141	
	St. Joseph Downtown CID	General Revenue	8,851,350	0.4989	0.4989	44,159	2041
	East Buchanan County C-I SD	Operating Funds-Schools	72,882,146	5.3000	5.2236	3,807,072	D
		Operating Funds-Temp	72,882,146	0.6500	0.6500	473,734	A 2042
	Mid-Buchanan County R-V SD	Operating Funds-Schools	82,868,618	4.5950	4.5950	3,807,813	D
		Debt Service	82,868,618	1.1923	0.9000	745,818	
	Buchanan County R-IV SD	Operating Funds-Schools	28,158,686	4.3513	4.3513	1,225,269	D
		Debt Service	28,158,686	1.0640	0.9986	281,193	
	St. Joseph School District	Operating Funds-Schools	1,201,350,390	3.7763	3.1807	38,211,352	
		Operating Funds-Temp	1,201,350,390	0.6100	0.6100	7,328,237	2029
		Debt Service	1,201,350,390	0.5417	0.5300	6,367,157	
	Buchanan County	Developmental Dis. Board	1,451,405,480	0.1000	0.1000	1,451,405	
		General Revenue	1,451,405,480	0.3500	0.0500	725,703	
		Road & Bridge	1,451,405,480	0.2950	0.2950	4,281,646	
		General Revenue	59,675,868	0.2845	0.2845	169,778	
<b><u>Butler</u></b>	City of Fisk	General Revenue	3,009,048	0.7192	0.7192	21,641	
	City of Neelyville	General Revenue	3,334,963	0.6909	0.6909	23,041	
	City of Poplar Bluff	General Revenue	286,431,592	0.5162	0.5162	1,478,560	
		Pension	286,431,592	0.0974	0.0974	278,984	
	City of Qulin	General Revenue	3,647,990	0.6093	0.6093	22,227	
	Poplar Bluff Municipal PLD	General Revenue	286,432,092	0.0000	0.0000	0	
	Butler County FPD	General Revenue	416,089,196	0.2364	0.2364	983,635	
	Qulin Community FPD	General Revenue	21,564,440	0.1579	0.1579	34,050	
	Butler County Health Department	General Revenue	723,902,406	0.0954	0.0954	690,603	
	Three Rivers Community College	General Revenue	1,107,610,438	0.2330	0.2330	2,580,732	
	Neelyville R-IV School District	Operating Funds-Schools	47,229,459	2.9334	2.9306	1,384,107	D
	Poplar Bluff R-I School District	Operating Funds-Schools	551,068,398	3.4451	3.4451	18,984,857	D
		Debt Service	551,068,398	0.2880	0.1800	991,923	
	Twin Rivers R-X School District	Operating Funds-Schools	78,545,547	2.9976	2.9976	2,354,481	D
	Butler County	Developmental Dis. Board	723,902,406	0.0956	0.0956	692,051	
		General Revenue	723,902,406	0.2274	0.0766	554,509	
		Road & Bridge	723,902,406	0.1647	0.0139	100,622	
		Senior Services	723,902,406	0.0476	0.0476	344,578	
		General Revenue	201,181,520	0.1707	0.0900	181,063	
<b><u>Caldwell</u></b>	Caldwell County Ambulance District	General Revenue	61,364,264	0.3056	0.3056	187,529	B
	Golden Age NHD	General Revenue	7,231,102	0.8452	0.8452	61,117	
	City of Braymer	General Revenue	2,122,979	0.9947	0.9947	21,117	
	City of Breckenridge	Library	2,122,979	0.0498	0.0498	1,057	
		Lights	2,122,979	0.0995	0.0995	2,112	
		General Revenue	1,091,994	1.0000	1.0000	10,920	
	City of Cowgill	General Revenue	20,234,683	0.9146	0.9146	185,066	
		Library	20,234,683	0.2985	0.2985	60,401	
		Parks & Recreation	20,234,683	0.2469	0.2469	49,959	
	City of Hamilton	Debt Service	20,234,683	0.9856	0.9856	199,433	
		General Revenue	2,499,969	0.9678	0.9678	24,195	
		General Revenue	1,970,237	0.9720	0.9720	19,151	
	City of Kidder	General Revenue	5,867,570	0.7158	0.7158	42,000	
		Debt Service	5,867,570	0.1754	0.1754	10,292	
		General Revenue	178,830,230	0.1105	0.1105	197,607	
	Breckenridge Township Caldwell County	General Revenue	10,913,650	0.0938	0.0938	10,237	
		Road & Bridge	10,913,650	0.4698	0.4698	51,272	
		Special Road & Bridge	10,913,650	0.2978	0.2978	32,501	2023
	Davis Township Caldwell County	General Revenue	21,610,909	0.0755	0.0755	16,316	
		Road & Bridge	21,610,909	0.3603	0.3603	77,864	
		Special Road & Bridge	21,610,909	0.1607	0.1607	34,729	2023
	Fairview Township Caldwell County	General Revenue	4,872,517	0.0952	0.0952	4,639	
		Road & Bridge	4,872,517	0.4755	0.4755	23,169	
		Special Road & Bridge	4,872,517	0.3500	0.3500	17,054	2024
	Gomer Township Caldwell County	General Revenue	10,353,335	0.0912	0.0912	9,442	
		Road & Bridge	10,353,335	0.4530	0.4530	46,901	
		Special Road & Bridge	10,353,335	0.3500	0.3500	36,237	2024
	Grant Township Caldwell County	General Revenue	34,993,312	0.0829	0.0829	29,009	
		Road & Bridge	34,993,312	0.3378	0.3378	118,207	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Caldwell</u></b>	Grant Township Caldwell County	Special Road & Bridge	34,993,312	0.2271	0.2271	79,470	2023
	Hamilton Township Caldwell County	General Revenue	32,562,417	0.0686	0.0686	22,338	
		Road & Bridge	32,562,417	0.3038	0.3038	98,925	
	Kidder Township Caldwell County	General Revenue	17,643,776	0.0889	0.0889	15,685	
		Road & Bridge	17,643,776	0.3649	0.3649	64,382	
		Special Road & Bridge	17,643,776	0.2935	0.2935	51,784	2023
	Kingston Township Caldwell County	General Revenue	9,838,703	0.0982	0.0982	9,662	
		Road & Bridge	9,838,703	0.4912	0.4912	48,328	
		Special Road & Bridge	9,838,703	0.3500	0.3500	34,435	2023
	Lincoln Township Caldwell County	General Revenue	16,736,102	0.0712	0.0712	11,916	
		Road & Bridge	16,736,102	0.3133	0.3133	52,434	
		Special Road & Bridge	16,736,102	0.3053	0.3053	51,095	2023
	Mirabile Township Caldwell County	General Revenue	8,038,260	0.0936	0.0936	7,524	
		Road & Bridge	8,038,260	0.4433	0.4433	35,634	
		Special Road & Bridge	8,038,260	0.3500	0.3500	28,134	2024
	New York Township Caldwell County	General Revenue	9,216,044	0.0735	0.0735	6,774	
		Road & Bridge	9,216,044	0.3512	0.3512	32,367	
		Special Road & Bridge	9,216,044	0.3007	0.3007	27,713	2023
	Rockford Township Caldwell County	General Revenue	24,299,923	0.0621	0.0621	15,090	
		Road & Bridge	24,299,923	0.2729	0.2729	66,314	
		Special Road & Bridge	24,299,923	0.3500	0.3500	85,050	2024
	Hamilton FPD	General Revenue	52,126,496	0.1728	0.1728	90,075	
	Shoal Creek FPD	General Revenue	45,652,637	0.3000	0.3000	136,958	
	Cowgill FPD	General Revenue	25,295,957	0.2765	0.2765	69,943	
	Caldwell County Health Department	General Revenue	201,181,520	0.2211	0.2211	444,812	
	Breckenridge R-I School District	Operating Funds-Schools	9,538,809	5.1199	5.1199	488,377	D
	Hamilton R-II School District	Operating Funds-Schools	52,882,424	3.2264	3.2264	1,706,199	D
		Operating Funds-Temp	52,882,424	0.3549	0.3549	187,680	2026
		Debt Service	52,882,424	1.7433	1.3800	729,777	
	New York R-IV School District	Operating Funds-Schools	5,345,180	5.0645	4.5900	245,344	
	Cowgill R-VI School District	Operating Funds-Schools	5,319,285	3.7101	3.7101	197,351	D
	Polo R-VII School District	Operating Funds-Schools	32,921,036	3.6370	3.6370	1,197,338	D
		Debt Service	32,921,036	2.0075	1.1101	365,456	
	Mirabile C-1 School District	Operating Funds-Schools	6,583,680	4.7602	4.7602	313,396	D
	Braymer C-4 School District	Operating Funds-Schools	25,022,405	3.7916	3.7500	938,340	D
	Kingston 42 School District	Operating Funds-Schools	6,610,890	4.7500	4.7500	314,017	D
	Caldwell County	General Revenue	201,181,520	0.3319	0.2479	498,729	
		Senior Services	201,181,520	0.0500	0.0500	100,591	
<b><u>Callaway</u></b>	Callaway County Ambulance District	General Revenue	1,036,856,111	0.1220	0.0000	0	
	City of Auxvasse	General Revenue	12,611,515	0.6605	0.6605	83,299	
	City of Fulton	General Revenue	157,395,360	0.5271	0.5271	829,631	
	Village of Kingdom City	General Revenue	11,293,479	0.2492	0.2492	28,143	
	City of Mokane	General Revenue	1,438,327	0.8593	0.8593	12,360	
	City of New Bloomfield	General Revenue	8,174,876	0.3025	0.3025	24,729	
		Debt Service	8,174,876	1.3796	0.9200	75,209	
	Callaway County Library District	General Revenue	1,036,856,111	0.2600	0.2600	2,695,826	
	Millersburg FPD	General Revenue	47,793,625	0.4550	0.4550	217,461	
	Central Callaway FPD	General Revenue	99,000,000	0.4057	0.4057	401,643	
	Holts Summit FPD	General Revenue	168,932,712	0.3212	0.3212	542,612	
		Debt Service	168,932,712	0.1672	0.1672	282,455	
	South Callaway FPD	General Revenue	347,261,739	0.2005	0.2005	696,260	
	North Callaway FPD	General Revenue	123,001,588	0.4605	0.4605	566,422	
	New Bloomfield FPD	General Revenue	58,498,080	0.2429	0.2429	142,092	
	North Callaway County R-I SD	Operating Funds-Schools	135,371,542	3.7761	3.7761	5,111,765	D
		Debt Service	135,371,542	1.0873	0.9041	1,223,894	
	New Bloomfield R-III SD	Operating Funds-Schools	68,942,955	3.3922	3.3922	2,338,683	D
		Debt Service	68,942,955	1.0421	1.0392	716,455	
	Fulton 58 School District	Operating Funds-Schools	255,729,411	3.8844	3.8844	9,933,553	D
		Debt Service	255,729,411	1.1007	0.7612	1,946,612	
	South Callaway County R-II SD	Operating Funds-Schools	349,551,255	2.7500	2.7500	9,612,660	
	Callaway County	Developmental Dis. Board	1,036,856,111	0.0992	0.0992	1,028,561	
		General Revenue	1,036,856,111	0.3343	0.3343	3,466,210	
		Road & Bridge	1,036,856,111	0.2588	0.2588	2,683,384	
<b><u>Camden</u></b>	Cam-MO Ambulance District	General Revenue	769,105,391	0.1098	0.0340	261,496	
	Camden County Ambulance District	General Revenue	696,268,861	0.2806	0.2791	1,943,286	
	Horseshoe Bend SRD I Camden County	Special Road & Bridge	341,347,853	0.3500	0.3500	1,194,717	2024
	City of Linn Creek	General Revenue	6,125,334	0.0000	0.0000	0	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Camden</u></b>	City of Stoutland	General Revenue	1,243,672	0.7589	0.7589	9,438	
	Camden County Library District	General Revenue	1,921,184,647	0.0963	0.0963	1,850,101	
	Osage Beach FPD	General Revenue	618,191,249	0.7231	0.7231	4,470,141	
	Sunrise Beach FPD	General Revenue	409,797,990	0.7905	0.7905	3,239,453	
		Debt Service	409,797,990	0.1568	0.1568	642,563	
	Mid-County FPD Camden County	General Revenue	361,356,353	0.5770	0.5770	2,085,026	
	Northwest FPD Camden County	General Revenue	78,757,162	0.5115	0.5115	402,843	B
	Southwest Camden County FPD	General Revenue	33,133,001	0.5451	0.5451	180,608	
	Tri-County FPD	General Revenue	26,795,197	0.2900	0.2900	77,706	
	Camelot Sewer District	Debt Service	24,648,620	0.0031	0.0000	0	
	Stoutland R-II School District	Operating Funds-Schools	33,175,120	3.5300	3.5300	1,171,082	D
	Camdenton R-III School District	Operating Funds-Schools	1,342,272,003	2.7500	2.7500	36,912,480	D
		Debt Service	1,342,272,003	0.3305	0.3100	4,161,043	
	Climax Springs R-IV School District	Operating Funds-Schools	110,661,827	2.7500	2.7500	3,043,200	
	Macks Creek R-V School District	Operating Funds-Schools	40,466,140	3.4419	3.4419	1,392,804	D
		Debt Service	40,466,140	0.4316	0.4120	166,720	
	Camden County	Developmental Dis. Board	1,921,184,647	0.0576	0.0576	1,106,602	
		General Revenue	1,921,184,647	0.2118	0.1100	2,113,303	
		Road & Bridge	1,921,184,647	0.1446	0.1100	2,113,303	
		Senior Services	1,921,184,647	0.0460	0.0460	883,745	
<b><u>Cape Girardeau</u></b>	Cape Girardeau SRD	Road & Bridge	996,096,951	0.0000	0.0000	0	
	City of Cape Girardeau	General Revenue	801,253,211	0.3042	0.3042	2,437,412	
		Health	801,253,211	0.0570	0.0570	456,714	
	City of Delta	General Revenue	3,376,405	0.7930	0.7930	26,775	
	Village of Gordonville	General Revenue	10,301,575	0.4241	0.4241	43,689	
	City of Jackson	Band	292,301,474	0.0763	0.0763	223,026	
		Cemetery	292,301,474	0.0763	0.0763	223,026	
		General Revenue	292,301,474	0.5906	0.5906	1,726,333	
		Parks & Recreation	292,301,474	0.1239	0.1239	362,162	
	Village of Oak Ridge	General Revenue	2,181,632	0.3830	0.3830	8,356	
	Village of Pochontas	General Revenue	858,171	0.5770	0.5770	4,952	
	Village of Whitewater	General Revenue	718,923	0.8923	0.8923	6,415	
	Village of Old Appleton	General Revenue	1,097,681	0.4432	0.4432	4,865	
	Town of Allenville	General Revenue	404,937	0.4914	0.4914	1,990	
	Cape Girardeau Library District	General Revenue	670,688,439	0.1652	0.1652	1,107,977	
		General Revenue-Temp	670,688,439	0.1494	0.1494	1,002,009	2026
	Cape Girardeau County PLD	General Revenue	1,042,846,272	0.0729	0.0729	760,235	
	East County Area FPD	General Revenue	152,362,089	0.3000	0.3000	457,086	
	Delta FPD	General Revenue	21,434,746	0.2798	0.2798	59,974	
	Fruitland Area FPD	General Revenue	145,014,244	0.7693	0.7693	1,115,595	
	North Cape County Rural FPD	General Revenue	40,007,670	0.2561	0.2561	102,460	
	Gordonville FPD	General Revenue	123,472,870	0.3000	0.3000	370,419	
	Millersville Rural FPD	General Revenue	79,874,547	0.3000	0.3000	239,624	
		Debt Service	79,874,547	0.1063	0.0930	74,283	
	Whitewater FPD	General Revenue	18,159,584	0.3890	0.3890	70,641	
	Cape Girardeau SBD	General Revenue	3,791,560	0.6789	0.6789	25,741	
	Cape Girardeau County Public Health	General Revenue	1,713,538,395	0.0961	0.0961	1,646,710	
	Jackson R-II School District	Operating Funds-Schools	699,543,695	3.4432	3.4432	24,086,689	D
		Debt Service	699,543,695	0.5572	0.3600	2,518,357	
	Delta R-V School District	Operating Funds-Schools	27,759,616	3.5000	3.5000	971,587	D
		Debt Service	27,759,616	1.0018	0.9500	263,716	
	Oak Ridge R-VI School District	Operating Funds-Schools	36,474,171	3.5895	3.5895	1,309,240	D
		Debt Service	36,474,171	0.8124	0.7652	279,100	
	Cape Girardeau 63 School District	Operating Funds-Schools	808,121,002	3.5323	3.4920	28,219,585	D
		Debt Service	808,121,002	0.8734	0.6647	5,371,580	
	Nell Holcomb R-IV School District	Operating Funds-Schools	66,884,215	4.0700	4.0700	2,722,188	D
	Cape Girardeau County	Developmental Dis. Board	1,713,538,395	0.0554	0.0554	949,300	
		General Revenue	1,713,538,395	0.3363	0.0581	995,566	
		Mental Health	1,713,538,395	0.0773	0.0773	1,324,565	
		Road & Bridge	717,441,440	0.0000	0.0000	0	
		Senior Services	1,713,538,395	0.0479	0.0479	820,785	
<b><u>Carroll</u></b>	Carroll County Ambulance District	General Revenue	280,908,920	0.2734	0.1975	554,795	
	Big Creek Watershed Subdistrict	General Revenue	19,616,650	0.2638	0.2638	51,749	
	City of Bogard	General Revenue	1,265,373	1.0000	1.0000	12,654	
	City of Bosworth	General Revenue	2,274,795	0.9472	0.9472	21,547	
	Town of Carrollton	General Revenue	36,890,964	0.9236	0.9236	340,725	
		Library	36,890,964	0.3500	0.3500	129,118	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Carroll</b>	Town of Carrollton	Parks & Recreation	36,890,964	0.3000	0.3000	110,673	
	City of De Witt	General Revenue	770,807	0.9844	0.9844	7,588	
	City of Hale	General Revenue	3,250,873	0.3859	0.3859	12,545	
		Lights	3,250,873	0.3039	0.3039	9,879	
		Streets	3,250,873	0.1754	0.1754	5,702	
	City of Norborne	General Revenue	8,284,662	0.7852	0.7852	65,051	
		General Revenue-Temp	8,284,662	0.3000	0.3000	24,854	2024
		Library	8,284,662	0.1458	0.1458	12,079	
		Parks & Recreation	8,284,662	0.1907	0.1907	15,799	
	Village of Tina	General Revenue	1,381,193	1.0000	1.0000	13,812	
	Carrollton Township Carroll County	General Revenue	62,000,462	0.1000	0.1000	62,000	
		Road & Bridge	62,000,462	0.4371	0.4371	271,004	
	De Witt Township Carroll County	General Revenue	15,022,528	0.0793	0.0793	11,913	
		Road & Bridge	15,022,528	0.3605	0.3605	54,156	
		Special Road & Bridge	15,022,528	0.3368	0.3368	50,596	2024
	Egypt Township Carroll County	General Revenue	20,461,865	0.0949	0.0949	19,418	
		Road & Bridge	20,461,865	0.3478	0.3478	71,166	
		Special Road & Bridge	20,461,865	0.3500	0.3500	71,617	2024
	Eugene Township Carroll County	General Revenue	12,537,731	0.0914	0.0914	11,459	
		Road & Bridge	12,537,731	0.4564	0.4564	57,222	
		Special Road & Bridge	12,537,731	0.3343	0.3343	41,914	2024
	Fairfield Township Carroll County	General Revenue	4,184,699	0.0822	0.0822	3,440	
		Road & Bridge	4,184,699	0.4007	0.4007	16,768	
		Special Road & Bridge	4,184,699	0.3500	0.3500	14,646	2024
	Hill Township Carroll County	General Revenue	14,152,286	0.0628	0.0628	8,888	
		Road & Bridge	14,152,286	0.3147	0.3147	44,537	
		Special Road & Bridge	14,152,286	0.3500	0.3500	49,533	2024
	Hurricane Township Carroll County	General Revenue	12,996,652	0.0907	0.0907	11,788	
		Road & Bridge	12,996,652	0.4033	0.4033	52,415	
		Special Road & Bridge	12,996,652	0.3500	0.3500	45,488	2024
	Leslie Township Carroll County	General Revenue	12,806,777	0.0660	0.0660	8,452	
		Road & Bridge	12,806,777	0.3152	0.3152	40,367	
		Special Road & Bridge	12,806,777	0.3415	0.3415	43,735	2024
	Moss Creek Township Carroll County	General Revenue	13,197,711	0.0797	0.0797	10,519	
		Road & Bridge	13,197,711	0.3988	0.3988	52,632	
		Special Road & Bridge	13,197,711	0.3299	0.3299	43,539	2024
	Prairie Township Carroll County	General Revenue	8,497,458	0.0712	0.0712	6,050	
		Road & Bridge	8,497,458	0.3380	0.3380	28,721	
		Special Road & Bridge	8,497,458	0.3399	0.3399	28,883	2024
	Ridge Township Carroll County	General Revenue	17,790,019	0.0698	0.0698	12,417	
		Road & Bridge	17,790,019	0.3322	0.3322	59,098	
		Special Road & Bridge	17,790,019	0.3500	0.3500	62,265	2024
	Rockford Township Carroll County	General Revenue	7,691,626	0.1000	0.1000	7,692	
		Road & Bridge	7,691,626	0.4622	0.4622	35,551	
		Special Road & Bridge	7,691,626	0.3500	0.3500	26,921	2024
	Stokes Mound Township Carroll County	General Revenue	7,657,130	0.1000	0.1000	7,657	
		Road & Bridge	7,657,130	0.5000	0.5000	38,286	
		Special Road & Bridge	7,657,130	0.3500	0.3500	26,800	2024
	Sugartree Township Carroll County	General Revenue	2,875,768	0.0852	0.0852	2,450	
		Road & Bridge	2,875,768	0.4253	0.4253	12,231	
	Trotter Township Carroll County	General Revenue	6,588,957	0.0925	0.0925	6,095	
		Road & Bridge	6,588,957	0.4630	0.4630	30,507	
		Special Road & Bridge	6,588,957	0.3500	0.3500	23,061	2024
	Van Horn Township Carroll County	General Revenue	22,180,259	0.0935	0.0935	20,739	
		Road & Bridge	22,180,259	0.4537	0.4537	100,632	
		Special Road & Bridge	22,180,259	0.3433	0.3433	76,145	2024
	Wakenda Township Carroll County	General Revenue	13,487,802	0.0918	0.0918	12,382	
		Road & Bridge	13,487,802	0.4586	0.4586	61,855	
		Special Road & Bridge	13,487,802	0.3240	0.3240	43,700	2024
	Washington Township Carroll County	General Revenue	11,643,527	0.0550	0.0550	6,404	
		Road & Bridge	11,643,527	0.2571	0.2571	29,936	
		Special Road & Bridge	11,643,527	0.3500	0.3500	40,752	2024
	Combs Township Carroll County	General Revenue	15,173,659	0.0639	0.0639	9,696	
		Road & Bridge	15,173,659	0.3192	0.3192	48,434	
		Special Road & Bridge	15,173,659	0.3365	0.3365	51,059	2024
	North Central Carroll FPD	General Revenue	50,123,778	0.2258	0.2258	113,179	
	Carroll County FPD	General Revenue	106,474,219	0.2512	0.2512	267,463	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Carroll</u></b>	Norborne FPD	General Revenue	29,581,024	0.2908	0.2908	86,022	
	Hale FPD	General Revenue	24,265,991	0.2874	0.2874	69,740	
	Carroll County Health Department	General Revenue	280,908,920	0.0957	0.0957	268,830	
	Hale R-I School District	Operating Funds-Schools	10,404,824	4.4972	4.4972	467,926	D
	Tina-Avalon R-II School District	Operating Funds-Schools	13,718,417	4.0000	4.0000	548,737	D
	Bosworth R-V School District	Operating Funds-Schools	9,046,862	4.0522	4.0522	366,597	D
	Carrollton R-VII School District	Operating Funds-Schools	75,929,191	3.6200	3.6200	2,748,637	D
		Operating Funds-Temp	75,929,191	1.3407	1.3407	1,017,983	
	Norborne R-VIII School District	Operating Funds-Schools	20,345,619	4.1402	4.1402	842,349	D
		Debt Service	20,345,619	2.2532	0.5300	107,832	
	Carroll County	Developmental Dis. Board	280,908,920	0.0957	0.0957	268,830	
		General Revenue	280,908,920	0.3510	0.2751	772,780	
		Johnson Grass	280,908,920	0.0099	0.0099	27,810	
							2026
<b><u>Carter</u></b>	East Carter Ambulance District	General Revenue	39,761,656	0.3597	0.3597	143,023	
	West Carter Ambulance District	General Revenue	49,970,552	0.4145	0.4145	207,128	
	City of Grandin	General Revenue	1,547,508	0.9751	0.9751	15,090	
	Carter County Library District	General Revenue	89,732,211	0.1756	0.1756	157,570	
	Ellsinore Rural FPD	General Revenue	21,295,890	0.1405	0.1405	29,921	
	Eastwood FPD	General Revenue	3,176,295	0.2389	0.2389	7,588	
	Fremont FPD	General Revenue	3,467,849	0.3500	0.3500	12,137	
	Carter County Health Center	General Revenue	89,732,211	0.2195	0.2195	196,962	
	East Carter County R-II SD	Operating Funds-Schools	50,204,701	2.7500	2.7500	1,380,629	D
	Van Buren R-I School District	Operating Funds-Schools	51,985,853	3.0151	3.0151	1,567,425	D
	Carter County	Developmental Dis. Board	89,732,211	0.0750	0.0750	67,299	
		General Revenue	89,732,211	0.2904	0.0961	86,233	
		Road & Bridge	89,732,211	0.2110	0.2110	189,335	
		Senior Services	89,732,211	0.0500	0.0500	44,866	
<b><u>Cass</u></b>	Cass Medical Center	General Revenue	2,397,135,049	0.1181	0.1181	2,831,016	
	Mt. Pleasant SRD Cass County	Road & Bridge	433,342,904	0.1746	0.1746	756,617	
	City of Archie	General Revenue	17,570,475	0.6751	0.6751	118,618	
	City of Belton	General Revenue	382,854,181	0.4730	0.4730	1,810,900	
		Parks & Recreation	382,854,181	0.2105	0.2105	805,908	
		Debt Service	382,854,181	2.7106	1.3611	5,211,028	
	City of Cleveland	General Revenue	14,280,009	0.4330	0.4330	61,832	
	City of Creighton	General Revenue	2,905,108	0.8902	0.8902	25,861	
	City of Drexel	General Revenue	14,235,041	0.6169	0.6169	87,816	
	City of East Lynne	General Revenue	3,844,336	0.8271	0.8271	31,797	
		Debt Service	3,844,336	0.9083	0.9083	34,918	
	City of Freeman	General Revenue	7,028,696	0.4982	0.4982	35,017	
	City of Garden City	General Revenue	21,029,416	0.3832	0.3832	80,585	
	City of Harrisonville	General Revenue	203,121,655	0.5029	0.5029	1,021,499	
		Parks & Recreation	203,121,655	0.1136	0.1136	230,746	
	City of Lake Winnebago	General Revenue	80,512,997	0.7464	0.7464	600,949	
		Debt Service	80,512,997	0.9225	0.8687	699,416	
	City of Peculiar	General Revenue	114,645,550	0.3792	0.3792	434,736	
		Debt Service	114,645,550	0.4574	0.4574	524,389	
	City of Pleasant Hill	General Revenue	160,978,165	0.3201	0.3201	515,291	
		Health	160,978,165	0.0639	0.0639	102,865	
		Parks & Recreation	160,978,165	0.0639	0.0639	102,865	
		Streets	160,978,165	0.1199	0.1199	193,013	
		Debt Service	160,978,165	0.7107	0.5667	912,263	
	City of Raymore	General Revenue	496,532,741	0.3949	0.3949	1,960,808	
		Parks & Recreation	496,532,741	0.1063	0.1063	527,814	
		Debt Service	496,532,741	0.7651	0.7170	3,560,140	
	City of Strasburg	General Revenue	1,452,633	0.9233	0.9233	13,412	
	Village of West Line	General Revenue	3,701,126	0.4478	0.4478	16,574	
	Village of Baldwin Park	General Revenue	763,030	0.3279	0.3279	2,502	
	City of Lake Annette	General Revenue	876,759	0.1780	0.1780	1,561	
	Village of Riverview Estates	General Revenue	1,601,985	0.4414	0.4414	7,071	
	Cass County Public Library District	General Revenue	2,397,135,049	0.2420	0.2240	5,369,583	
	Central Cass County FPD	Ambulance	173,102,992	0.5105	0.5105	883,691	
		General Revenue	173,102,992	0.5129	0.5129	887,845	
		Debt Service	173,102,992	0.1460	0.1460	252,730	
	Garden City FPD	Ambulance	66,106,521	0.2728	0.2728	180,339	
		General Revenue	66,106,521	0.2000	0.2000	132,213	
		Debt Service	66,106,521	0.0505	0.0505	33,384	
	South Metropolitan FPD	Ambulance	657,477,931	0.3777	0.3289	2,162,445	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Cass</u></b>	South Metropolitan FPD	Dispatch	657,477,931	0.0401	0.0350	230,117	
		General Revenue	657,477,931	0.6402	0.5574	3,664,782	
		Debt Service	657,477,931	0.3671	0.3390	2,228,850	
	West Peculiar FPD	Ambulance	191,779,330	0.2576	0.2576	494,024	
		Ambulance/EMS	191,779,330	0.2576	0.2576	494,024	
		Dispatch	191,779,330	0.0429	0.0429	82,273	
		General Revenue	191,779,330	0.6425	0.6425	1,232,182	
		Debt Service	191,779,330	0.1594	0.1594	305,696	
	Creighton FPD	Ambulance	15,812,271	0.2696	0.2696	42,630	
		General Revenue	15,812,271	0.2346	0.2346	37,096	
	Western Cass FPD	Dispatch	63,957,145	0.0404	0.0404	25,839	
		General Revenue	63,957,145	0.3431	0.3431	219,437	
	Dolan & West Dolan FPD	General Revenue	53,245,949	0.4379	0.4379	233,164	
		Debt Service	53,245,949	0.5645	0.5645	300,573	
	East Lynne-Gunn City FPD	Ambulance	30,172,115	0.3000	0.3000	90,516	A
		General Revenue	30,172,115	0.2752	0.2752	83,034	
	Mount Pleasant FPD	General Revenue	149,171,323	0.2501	0.2501	373,077	
	Pleasant Hill FPD	Ambulance	279,519,685	0.2640	0.2640	737,932	
		General Revenue	279,519,685	0.5452	0.5452	1,523,941	
	Drexel Community FPD	Ambulance	39,464,024	0.4000	0.4000	157,856	A
		General Revenue	39,464,024	0.3277	0.3277	129,324	
	Dikeland Sewer District	General Revenue	1,340,168	0.0000	0.0000	0	
	Hubach Hill Road/North Cass Parkway CID	General Revenue	230,160	0.1223	0.1223	281	2040
	Y Belton CID	General Revenue	840	0.9524	0.9524	8	2043
	Y Belton Two CID	General Revenue	180	1.5000	1.5000	3	2047
	Cass County R-V School District	Operating Funds-Schools	53,070,661	3.7884	3.7884	2,010,529	D
		Debt Service	53,070,661	0.8343	0.7200	382,109	
	Strasburg C-3 School District	Operating Funds-Schools	20,764,064	3.7764	3.7764	784,134	D
		Debt Service	20,764,064	2.2786	1.6984	352,657	
	Raymore-Peculiar R-II SD	Operating Funds-Schools	881,564,861	4.1022	4.1022	36,163,554	BD
		Debt Service	881,564,861	1.0790	0.9280	8,180,922	
	Sherwood Cass R-VIII SD	Operating Funds-Schools	84,539,039	4.1237	4.1237	3,486,136	BD
		Debt Service	84,539,039	0.9448	0.7350	621,362	
	East Lynne 40 School District	Operating Funds-Schools	23,050,810	4.3871	4.3871	1,011,262	D
		Debt Service	23,050,810	0.3004	0.3000	69,152	
	Pleasant Hill R-III School District	Operating Funds-Schools	239,672,115	3.4372	3.4372	8,238,010	D
		Debt Service	239,672,115	1.1701	1.1599	2,779,957	
	Harrisonville R-IX School District	Operating Funds-Schools	299,936,985	4.2007	4.2007	12,599,453	D
		Debt Service	299,936,985	1.2884	1.2765	3,828,696	
	Drexel R-IV School District	Operating Funds-Schools	28,534,504	4.1526	4.1526	1,184,924	D
		Debt Service	28,534,504	1.3322	1.0672	304,520	
	Midway R-I School District	Operating Funds-Schools	64,114,859	4.6927	4.6927	3,008,718	D
		Debt Service	64,114,859	2.5510	1.1190	717,445	
	Belton 124 School District	Operating Funds-Schools	509,326,690	4.0513	4.0513	20,634,352	D
		Debt Service	509,326,690	1.3644	1.3606	6,929,899	
	Cass County	Developmental Dis. Board	2,397,135,049	0.0432	0.0432	1,035,562	
		Road & Bridge	1,963,780,205	0.2033	0.2033	3,992,365	
<b><u>Cedar</u></b>	Cedar County Memorial Hospital	General Revenue	215,179,130	0.1523	0.1523	327,718	
	Bear Creek SRD Cedar County	Special Road & Bridge	7,982,503	0.3500	0.3500	27,939	2025
	Bethel SRD Cedar County	Special Road & Bridge	1,720,788	0.3500	0.3500	6,023	2025
	Caplinger Mills SRD Cedar County	Special Road & Bridge	4,243,117	0.3500	0.3500	14,851	2025
	Cedar Hall SRD Cedar County	Special Road & Bridge	1,597,411	0.3500	0.3500	5,591	2025
	Eldorado Springs SRD Cedar County	Special Road & Bridge	57,013,186	0.3500	0.3500	199,546	2025
	Independence SRD Cedar County	Special Road & Bridge	1,647,612	0.3500	0.3500	5,767	2025
	Jerico Springs SRD Cedar County	Special Road & Bridge	1,066,986	0.3393	0.3393	3,620	2025
	Koncord SRD Cedar County	Special Road & Bridge	6,158,636	0.3500	0.3500	21,555	2025
	Madison SRD Cedar County	Special Road & Bridge	2,152,742	0.3500	0.3500	7,535	2025
	Masters SRD Cedar County	Special Road & Bridge	3,110,918	0.3500	0.3500	10,888	2025
	Omer SRD Cedar County	Special Road & Bridge	1,505,857	0.3500	0.3500	5,270	2024
	Rowland SRD Cedar County	Special Road & Bridge	8,650,221	0.3500	0.3500	30,276	2025
	Dogwood SRD Cedar County	Special Road & Bridge	1,265,304	0.3500	0.3500	4,429	A 2026
		Band	36,144,518	0.1471	0.1471	53,169	
	City of El Dorado Springs	General Revenue	36,144,518	0.6114	0.6114	220,988	
		Parks	36,144,518	0.2262	0.2262	81,759	
		Recreation	36,144,518	0.0993	0.0993	35,892	
	Village of Jerico Springs	General Revenue	994,164	0.4836	0.4836	4,808	
	City of Stockton	General Revenue	30,958,414	0.4600	0.4600	142,409	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Cedar</u></b>	Village of Umber View Heights	General Revenue	1,031,720	0.2592	0.2592	2,674	
	Cedar County Library District	General Revenue	215,179,130	0.0812	0.0812	174,725	
	Cedar County Chapel Hills FPD	General Revenue	30,689,718	0.1938	0.1938	59,477	
	Caplinger Mills FPD	General Revenue	13,526,460	0.2000	0.2000	27,053	
	Korth Special Road Subdistrict	Special Road & Bridge	3,422,679	0.3500	0.3500	11,979	2025
	Stockton R-I School District	Operating Funds-Schools	121,122,192	2.8744	2.8737	3,480,688	D
		Debt Service	121,122,192	0.6677	0.6472	783,903	
	El Dorado Springs R-II SD	Operating Funds-Schools	109,274,834	3.3268	3.3268	3,635,355	D
		Debt Service	109,274,834	0.5537	0.5400	590,084	
	Cedar County	General Revenue	215,179,130	0.3248	0.3217	692,231	
		Road & Bridge	215,179,130	0.2435	0.2435	523,961	
		Senior Services	215,179,130	0.0497	0.0497	106,944	
	Chariton County Ambulance District	General Revenue	290,858,193	0.2579	0.2579	750,123	
	City of Brunswick	General Revenue	8,830,924	0.9309	0.9309	82,207	
<b><u>Chariton</u></b>	Village of Dalton	General Revenue	708,356	0.4278	0.4278	3,030	
	City of Keytesville	General Revenue	3,530,778	0.8858	0.8858	31,276	
		Parks & Recreation	3,530,778	0.1947	0.1947	6,874	
	City of Mendon	General Revenue	1,722,509	1.0000	1.0000	17,225	
	Village of Rothville	General Revenue	450,000	1.0000	1.0000	4,500	
	City of Salisbury	General Revenue	20,773,446	0.7099	0.7099	147,471	
		Library	20,773,446	0.0944	0.0944	19,610	
		Museum	20,773,446	0.1301	0.1301	27,026	
		Parks & Recreation	20,773,446	0.1701	0.1701	35,336	
	City of Sumner	General Revenue	1,223,920	0.9999	0.9999	12,238	
		Streets	1,223,920	0.2500	0.2500	3,060	2024
	City of Triplett	General Revenue	389,799	0.9372	0.9372	3,653	
	Bee Branch Township Chariton County	Road & Bridge	6,910,948	0.4746	0.4746	32,799	
		Special Road & Bridge	6,910,948	0.3500	0.3500	24,188	A 2026
	Bowling Green Township Chariton County	Road & Bridge	15,057,664	0.2093	0.2093	31,516	
		Special Road & Bridge	15,057,664	0.3163	0.3163	47,627	A 2026
	Brunswick Township Chariton County	Road & Bridge	41,470,853	0.4621	0.4621	191,637	
		Special Road & Bridge	41,470,853	0.2344	0.2344	97,208	2024
	Chariton Township Chariton County	Road & Bridge	12,932,351	0.4239	0.4239	54,820	
		Special Road & Bridge	12,932,351	0.1498	0.1498	19,373	2024
	Clark Township Chariton County	Road & Bridge	9,662,718	0.4669	0.4669	45,115	
		Special Road & Bridge	9,662,718	0.3373	0.3373	32,592	2024
	Cockrell Township Chariton County	Road & Bridge	4,972,297	0.4449	0.4449	22,122	
		Special Road & Bridge	4,972,297	0.3457	0.3457	17,189	A 2026
	Cunningham Township Chariton County	Parks & Recreation	12,105,617	0.0469	0.0469	5,678	
		Road & Bridge	12,105,617	0.4030	0.4030	48,786	
		Special Road & Bridge	12,105,617	0.2442	0.2442	29,562	2024
	Keytesville Township Chariton County	Road & Bridge	38,115,280	0.3434	0.3434	130,888	
		Special Road & Bridge	38,115,280	0.3356	0.3356	127,915	A 2026
	Mendon Township Chariton County	Road & Bridge	13,772,447	0.4613	0.4613	63,532	
		Special Road & Bridge	13,772,447	0.3325	0.3325	45,793	2024
	Musselfork Township Chariton County	Road & Bridge	10,767,248	0.3110	0.3110	33,486	
		Special Road & Bridge	10,767,248	0.2084	0.2084	22,439	2024
	Salisbury Township Chariton County	Road & Bridge	78,766,105	0.5000	0.5000	393,831	
		Special Road & Bridge	78,766,105	0.1041	0.1041	81,996	A 2026
	Salt Creek Township Chariton County	Road & Bridge	8,433,725	0.4467	0.4467	37,673	
		Special Road & Bridge	8,433,725	0.3184	0.3184	26,853	2024
	Triplett Township Chariton County	Road & Bridge	20,308,673	0.4967	0.4967	100,873	
		Special Road & Bridge	20,308,673	0.3055	0.0555	11,271	2024
	Wayland Township Chariton County	Road & Bridge	5,276,867	0.4855	0.4855	25,619	
		Special Road & Bridge	5,276,867	0.2230	0.2230	11,767	2024
	Yellow Creek Township Chariton County	Road & Bridge	12,305,400	0.4191	0.4191	51,572	
		Special Road & Bridge	12,305,400	0.3436	0.3436	42,281	A 2026
	Keytesville FPD	General Revenue	53,179,937	0.1508	0.1508	80,195	
	Mendon Public FPD	General Revenue	26,966,639	0.2142	0.2142	57,763	
	Sumner Community FPD	General Revenue	10,755,723	0.2430	0.2430	26,136	
	Yellow Creek FPD	General Revenue	9,859,884	0.2566	0.2566	25,300	
	Chariton County Health Center	General Revenue	290,858,193	0.0992	0.0992	288,531	
	Northwestern R-I School District	Operating Funds-Schools	20,762,470	3.9387	3.9387	817,771	D
		Debt Service	20,762,470	0.5071	0.3700	76,821	
	Brunswick R-II School District	Operating Funds-Schools	26,657,065	3.7500	3.7500	999,640	D
		Debt Service	26,657,065	0.5660	0.5000	133,285	
	Keytesville R-III School District	Operating Funds-Schools	23,216,640	4.2455	4.2455	985,662	D

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Chariton</u></b>	Salisbury R-IV School District Chariton County	Operating Funds-Schools	64,831,090	4.5830	4.4697	2,897,755	D
		Developmental Dis. Board	290,858,193	0.0794	0.0794	230,941	
		General Revenue	290,858,193	0.2452	0.1718	499,694	
		Senior Services	290,858,193	0.0496	0.0496	144,266	
		Township	290,858,193	0.0992	0.0992	288,531	
<b><u>Christian</u></b>	Christian County Ambulance District	General Revenue	1,643,696,612	0.1236	0.1236	2,031,609	2025
		Road & Bridge	82,352,794	0.2054	0.2054	169,153	
	Billings SRD Christian County	Special Road & Bridge	82,352,794	0.3405	0.3405	280,411	
		Road & Bridge	2,864,508	0.2193	0.2193	6,282	
	Ozark SRD Christian County	Road & Bridge	597,385,860	0.3497	0.3497	2,089,058	
	Selmore SRD Christian County	Road & Bridge	27,231,653	0.1699	0.1699	46,267	
	South Sparta SRD Christian County	Road & Bridge	14,291,753	0.1605	0.1605	22,938	
	Stoneshire SRD Christian County	Road & Bridge	4,774,334	0.1316	0.1316	6,283	
		General Revenue	15,708,757	0.5374	0.5374	84,419	
	City of Billings	Parks & Recreation	15,708,757	0.1561	0.1561	24,521	
		General Revenue	35,628,339	0.5654	0.5654	201,443	
	City of Nixa	General Revenue	380,607,256	0.2981	0.2981	1,134,590	
	City of Ozark	General Revenue	334,090,962	0.2166	0.2166	723,641	
		Parks & Recreation	334,090,962	0.0542	0.0542	181,077	
	City of Sparta	General Revenue	21,685,193	0.3380	0.3380	73,296	
		General Revenue	36,611,810	0.5887	0.5887	215,534	
	Village of Saddlebrooke	General Revenue	17,671,120	0.6270	0.6270	110,798	
		Debt Service	17,671,120	0.2394	0.2394	42,305	
	Christian County Library District	General Revenue	1,807,408,379	0.1861	0.1861	3,363,587	
		Fire	722,462,340	0.2221	0.2221	1,604,589	
	Ozark FPD	General Revenue	722,462,340	0.3649	0.3649	2,636,265	
		Debt Service	722,462,340	0.2353	0.1700	1,228,186	
	Nixa FPD	General Revenue	691,123,954	0.6121	0.6121	4,230,370	
		Debt Service	691,123,954	0.1294	0.0790	545,988	
	Billings FPD	General Revenue	89,495,013	0.3653	0.3653	326,925	
		Debt Service	89,495,013	0.4487	0.3200	286,384	
	Clever FPD	General Revenue	107,948,918	0.3631	0.3631	391,963	
	Highlandville Rural FPD	General Revenue	125,432,699	0.3687	0.3687	462,470	
	Sparta FPD	General Revenue	62,757,563	0.5244	0.5244	329,101	
	Chadwick Rural FPD	General Revenue	16,270,890	0.4831	0.4831	78,605	
	Christian County Health Department	General Revenue	1,807,408,379	0.0413	0.0413	746,460	
	Chadwick R-I School District	Operating Funds-Schools	20,951,087	3.2032	3.2032	671,105	
		Debt Service	20,951,087	1.0987	1.0050	210,558	
	Nixa Public School District	Operating Funds-Schools	709,946,865	3.4412	3.4412	24,430,692	
		Debt Service	709,946,865	1.7660	1.0679	7,581,523	
	Sparta R-III School District	Operating Funds-Schools	61,869,195	3.0688	3.0688	1,898,642	
		Debt Service	61,869,195	1.0998	1.0312	637,995	
	Billings R-IV School District	Operating Funds-Schools	53,773,059	3.0260	3.0260	1,627,173	
		Debt Service	53,773,059	1.0735	0.9500	510,844	
	Clever R-V School District	Operating Funds-Schools	108,219,253	3.3634	3.3634	3,639,846	
		Debt Service	108,219,253	1.2797	1.2758	1,380,661	
	Ozark R-VI School District	Operating Funds-Schools	676,033,554	3.1839	3.1838	21,523,556	
		Debt Service	676,033,554	1.6310	0.9562	6,464,233	
	Spokane R-VII School District	Operating Funds-Schools	100,881,502	3.1966	3.1966	3,224,778	
		Debt Service	100,881,502	0.8654	0.8621	869,699	
	Christian County	Common Road District 1	182,793,938	0.0948	0.0948	173,289	
		Common Road District 2	357,022,328	0.0000	0.0000	0	
		Developmental Dis. Board	1,807,408,379	0.0743	0.0743	1,342,904	
		General Revenue	1,807,408,379	0.2109	0.0446	806,104	
		Senior Services	1,807,408,379	0.0465	0.0465	840,445	
<b><u>Clark</u></b>	Clark County Ambulance District	General Revenue	143,330,170	0.1504	0.1504	215,569	
	Clark County NHD	General Revenue	143,330,170	0.3486	0.3486	499,649	
	Wayland SRD Clark County	Road & Bridge	18,669,552	0.3266	0.3266	60,975	
	City of Alexandria	General Revenue	1,868,669	0.8990	0.8990	16,799	
		General Revenue	21,014,807	0.8041	0.8041	168,980	
	City of Kahoka	Library	21,014,807	0.2400	0.2400	50,436	
		Parks & Recreation	21,014,807	0.1500	0.1500	31,522	
	Village of Luray	General Revenue	484,760	0.6000	0.6000	2,909	
	City of Wayland	General Revenue	5,808,858	0.7398	0.7398	42,974	
		Streets	5,808,858	0.2466	0.2466	14,325	
	City of Wyaconda	General Revenue	2,273,831	0.9985	0.9985	22,704	
	City of Revere	General Revenue	916,212	0.9841	0.9841	9,016	



Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Clark</u></b>	Clark County Library District	General Revenue	121,315,756	0.0979	0.0979	118,768	E
	Alexandria FPD	General Revenue	13,582,421	0.2280	0.2280	30,968	
	Clark County Health Department	General Revenue	143,330,170	0.2500	0.2500	358,325	
	Clark County R-I School District	Operating Funds-Schools	111,801,975	2.8933	2.7500	3,074,554	
		Debt Service	111,801,975	0.9686	0.7500	838,515	
	Clark County	General Revenue	143,330,170	0.4964	0.3320	475,856	
		Road & Bridge	122,448,952	0.3500	0.3500	428,571	
		Senior Services	143,330,170	0.0500	0.0500	71,665	
		Special Road & Bridge	122,448,952	0.3537	0.3537	433,102	
<b><u>Clay</u></b>	Eastern Clay Ambulance District	General Revenue	46,780,329	0.2190	0.2190	102,449	2023
	New Liberty Hospital District	General Revenue	1,921,362,864	0.1300	0.1300	2,497,772	
	City of Avondale	General Revenue	5,533,317	0.4068	0.4068	22,510	
		Debt Service	5,533,317	0.7861	0.7861	43,497	
	Village of Birmingham	General Revenue	4,262,092	0.4695	0.4695	20,011	
	Village of Claycomo	General Revenue	102,318,231	0.3258	0.3258	333,353	
	City of Excelsior Springs	General Revenue	218,346,136	0.5598	0.5598	1,222,302	
		Hospital	218,346,136	0.1577	0.1577	344,332	
		Parks	218,346,136	0.1577	0.1577	344,332	
		Recreation	218,346,136	0.1577	0.1577	344,332	
	City of Glenaire	General Revenue	9,448,341	0.5448	0.5448	51,475	
	City of Holt	General Revenue	7,283,586	0.4242	0.4242	30,897	
	City of Kearney	General Revenue	273,035,107	0.4764	0.4764	1,300,739	
		Debt Service	273,035,107	0.5445	0.0500	136,518	
	City of Liberty	General Revenue	787,791,084	0.7408	0.7408	5,835,956	
		Parks & Recreation	787,791,084	0.1343	0.1343	1,058,003	
	City of Missouri City	General Revenue	3,016,230	0.7753	0.7753	23,385	
	City of Mosby	General Revenue	3,934,492	0.7931	0.7931	31,204	
	City of North Kansas City	General Revenue	423,825,146	0.3347	0.3347	1,418,543	
		Library	423,825,146	0.2223	0.2223	942,163	
		Parks & Recreation	423,825,146	0.1482	0.1482	628,109	
		Pension	423,825,146	0.1630	0.1630	690,835	
	Village of Oaks	Fire	3,588,848	0.3159	0.3159	11,337	A 2024
		General Revenue	3,588,848	0.4672	0.4672	16,767	
	Village of Oakview	Fire	8,861,722	0.1039	0.1039	9,207	2023
		General Revenue	8,861,722	0.3411	0.3411	30,227	
		General Revenue-Temp	8,861,722	0.2442	0.2442	21,640	2023
	Village of Oakwood	Fire	6,168,142	0.2853	0.2853	17,598	
		General Revenue	6,168,142	0.2241	0.2241	13,823	
	Village of Oakwood Park	General Revenue	3,579,346	0.3985	0.3985	14,264	
	City of Pleasant Valley	General Revenue	65,036,880	0.5604	0.5604	364,467	
	Village of Prathersville	General Revenue	3,915,473	0.2559	0.2559	10,020	
	City of Randolph	General Revenue	8,945,587	0.4953	0.4953	44,307	
	City of Smithville	General Revenue	273,657,039	0.3869	0.3869	1,058,779	
	Kearney Fire & Rescue Protection	Ambulance	504,066,883	0.2370	0.2370	1,194,639	
		Dispatch	504,066,883	0.0251	0.0251	126,521	
		General Revenue	504,066,883	0.5759	0.5759	2,902,921	
		Debt Service	504,066,883	0.1355	0.1355	683,011	
	Holt Community FPD	Ambulance	102,209,693	0.2655	0.2655	271,367	
		General Revenue	102,209,693	0.5394	0.5394	551,319	
		Debt Service	102,209,693	0.2769	0.2769	283,019	
	Fishing River FPD	General Revenue	85,512,201	0.2626	0.2626	224,555	
	Historic Downtown Liberty CID	General Revenue	4,457,710	0.4756	0.4756	21,201	2046
	Clay County Public Health Center	General Revenue	6,556,568,735	0.0808	0.0808	5,297,708	
	210 Highway TDD	General Revenue	45,786,331	0.0699	0.0666	30,494	
	Kearney R-I School District	Operating Funds-Schools	549,023,109	3.4290	3.4290	18,826,002	
		Debt Service	549,023,109	1.7302	1.1902	6,534,473	D
	Smithville R-II School District	Operating Funds-Schools	403,765,165	2.8479	2.8479	11,498,828	
		Operating Funds-Temp	403,765,165	0.6473	0.6473	2,613,572	2041
		Debt Service	403,765,165	1.3965	1.2552	5,068,060	
	Excelsior Springs 40 SD	Operating Funds-Schools	316,919,623	4.6089	4.6089	14,606,509	BD
		Debt Service	316,919,623	1.0756	0.6173	1,956,345	
	Liberty 53 School District	Operating Funds-Schools	1,686,719,532	4.8800	4.8800	82,311,913	BD
		Debt Service	1,686,719,532	1.5241	1.0477	17,671,761	
	Missouri City 56 School District	Operating Funds-Schools	9,981,022	3.8380	3.6474	364,048	
	North Kansas City 74 SD	Operating Funds-Schools	3,356,552,213	4.2926	4.2926	144,083,360	
		Debt Service	3,356,552,213	1.3085	1.3085	43,920,486	D
	Clay County	Developmental Dis. Board	6,556,568,735	0.0969	0.0969	6,353,315	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Clay</u></b>	Clay County	General Revenue	6,556,568,735	0.2132	0.0250	1,639,142	
		Mental Health	6,556,568,735	0.0808	0.0808	5,297,708	
		Parks & Recreation	6,556,568,735	0.0000	0.0000	0	
		Road & Bridge	6,556,568,735	0.0657	0.0657	4,307,666	
		Senior Services	6,556,568,735	0.0403	0.0403	2,642,297	
<b><u>Clinton</u></b>	Cameron Ambulance District	General Revenue	146,293,883	0.2078	0.0000	0	
	Tri-County Ambulance District	General Revenue	283,689,534	0.3500	0.2725	773,054	
	Cameron SRD Clinton County	Road & Bridge	84,915,288	0.2586	0.2586	219,591	
		Special Road & Bridge	84,915,288	0.3500	0.3500	297,204	2025
		Road & Bridge	49,101,564	0.2702	0.2702	132,672	
	Plattsburg SRD Clinton County	Special Road & Bridge	49,101,564	0.3500	0.3500	171,855	A 2026
		Band	94,182,467	0.0922	0.0922	86,836	
		General Revenue	94,182,467	0.6658	0.6658	627,067	
	City of Cameron	Library	94,182,467	0.1852	0.1852	174,426	
		Parks & Recreation	94,182,467	0.1621	0.1621	152,670	
		General Revenue	19,311,904	0.5747	0.5747	110,986	
	City of Gower	General Revenue	28,275,619	0.5618	0.5618	158,852	
		Parks & Recreation	28,275,619	0.1478	0.1478	41,791	
	City of Lathrop	Debt Service	28,275,619	0.4556	0.4556	128,824	
		Cemetery	32,617,316	0.0185	0.0185	6,034	
	City of Plattsburg	General Revenue	32,617,316	0.5677	0.5677	185,169	
		Lights	32,617,316	0.1478	0.1478	48,208	2024
		Parks	32,617,316	0.1375	0.1375	44,849	
		Police	32,617,316	0.2154	0.2154	70,258	
		Recreation	32,617,316	0.0477	0.0477	15,558	
	City of Trimble	General Revenue	9,637,210	0.3364	0.3364	32,420	
	Village of Turney	General Revenue	1,850,570	0.3917	0.3917	7,249	
	Gower FPD	General Revenue	53,250,791	0.2942	0.2942	156,664	
	Lathrop Fire & Rescue	General Revenue	67,522,791	0.3704	0.3704	250,104	
	Plattsburg FPD	General Revenue	82,780,576	0.4392	0.4392	363,572	
	Cameron FPD	General Revenue	66,639,299	0.2777	0.2777	185,057	
	Clinton County Health Department	General Revenue	393,402,005	0.0899	0.0899	353,668	
	Clinton County Extension District	General Revenue	393,402,005	0.0375	0.0375	147,526	
	Cameron R-I School District	Operating Funds-Schools	154,242,572	3.3509	3.3509	5,168,514	D
		Debt Service	154,242,572	1.0724	0.9900	1,527,001	
	Lathrop R-II School District	Operating Funds-Schools	85,745,624	4.3900	4.3900	3,764,233	D
		Debt Service	85,745,624	0.9732	0.9725	833,876	
	Clinton County R-III SD	Operating Funds-Schools	102,586,708	3.7826	3.7826	3,880,445	D
		Debt Service	102,586,708	1.0657	1.0000	1,025,867	
	Clinton County	Common Road District	259,385,126	0.2697	0.2697	699,562	
		Developmental Dis. Board	393,402,005	0.0899	0.0899	353,668	
		General Revenue	393,402,005	0.3493	0.2408	947,312	
		Special Road & Bridge	259,385,126	0.3500	0.3500	907,848	A 2026
<b><u>Cole</u></b>	Village of Centertown	General Revenue	4,860,336	0.7258	0.7258	35,276	
	City of Jefferson City	Firemen Retirement	992,921,539	0.0961	0.0961	954,198	
		General Revenue	992,921,539	0.4600	0.4600	4,567,439	
	City of Lohman	General Revenue	2,421,613	0.3252	0.3252	7,875	
	City of Russellville	General Revenue	8,459,510	0.8229	0.8229	69,613	
	City of Taos	General Revenue	22,055,500	0.2805	0.2805	61,866	
	Jefferson City-Cole County PLD	General Revenue	1,648,792,581	0.2000	0.2000	3,297,585	
	Cole County FPD	General Revenue	237,060,388	0.5700	0.5700	1,351,244	
	Regional West FPD	General Revenue	237,547,117	0.2963	0.2963	703,852	
	Osage FPD	General Revenue	168,091,596	0.3000	0.3000	504,275	
	Russellville-Lohman FPD	General Revenue	63,457,068	0.5556	0.5556	352,567	
	Cole County R-I School District	Operating Funds-Schools	67,879,733	3.5157	3.5100	2,382,579	D
		Debt Service	67,879,733	1.8220	0.9500	644,857	
	Cole County R-II School District	Operating Funds-Schools	139,651,053	3.0517	3.0500	4,259,357	D
		Debt Service	139,651,053	1.2762	1.2100	1,689,778	
	Cole County R-V School District	Operating Funds-Schools	85,783,595	3.4288	3.4288	2,941,348	D
		Debt Service	85,783,595	0.3903	0.2383	204,422	
	Jefferson City School District	Operating Funds-Schools	1,485,505,104	4.2142	3.8565	57,288,504	
		Debt Service	1,485,505,104	1.1192	0.9028	13,411,140	
	Cole County	Developmental Dis. Board	1,648,792,581	0.0927	0.0927	1,528,431	
		General Revenue	1,648,792,581	0.3457	0.0486	801,313	
		Road & Bridge	1,648,792,581	0.2779	0.2779	4,581,995	
		General Revenue	56,849,306	0.1395	0.1395	79,305	
<b><u>Cooper</u></b>	Cooper County NHD	General Revenue	2,195,039	0.9826	0.9826	21,568	
	City of Blackwater	General Revenue					

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Cooper</u></b>	City of Boonville	General Revenue	118,990,201	0.7035	0.7035	837,096	
	City of Bunceton	General Revenue	2,530,747	0.9509	0.9509	24,065	
	City of Otterville	General Revenue	4,170,757	0.8414	0.8414	35,093	
		Debt Service	4,170,757	1.6035	1.6035	66,878	
	City of Pilot Grove	General Revenue	6,765,061	0.7490	0.7490	50,670	
	City of Prairie Home	General Revenue	3,113,262	0.9117	0.9117	28,384	
	Village of Wooldridge	General Revenue	326,679	0.5855	0.5855	1,913	
	Cooper County FPD	General Revenue	107,806,216	0.4665	0.4665	502,916	
		Debt Service	107,806,216	0.3600	0.3600	388,102	
	Otterville FPD	General Revenue	19,564,877	0.3925	0.3925	76,792	
	Prairie Home Rural FPD	General Revenue	17,055,674	0.2454	0.2454	41,855	
	Blackwater Volunteer Rural FPD	General Revenue	26,537,786	0.2378	0.2378	63,107	
	Pilot Grove Area FPD	General Revenue	29,112,206	0.2876	0.2876	83,727	
	Cooper County Public Health Center	General Revenue	320,444,323	0.1964	0.1964	629,353	
	Blackwater R-II School District	Operating Funds-Schools	12,912,092	4.5923	4.5923	592,962	BD
	Cooper County R-IV School District	Operating Funds-Schools	12,569,725	4.4826	4.4826	563,450	D
	Prairie Home R-V School District	Operating Funds-Schools	19,455,133	4.3313	4.3313	842,660	D
		Debt Service	19,455,133	0.5175	0.4664	90,739	
	Otterville R-VI School District	Operating Funds-Schools	20,997,652	3.5707	3.5707	749,763	D
		Debt Service	20,997,652	0.7068	0.6700	140,684	
	Pilot Grove C-4 School District	Operating Funds-Schools	27,543,433	3.1119	3.1119	857,124	D
		Operating Funds-Temp	27,543,433	0.6723	0.6723	185,175	2026
		Debt Service	27,543,433	1.0044	0.7173	197,569	
	Boonville R-I School District	Operating Funds-Schools	181,255,785	3.8650	3.8650	7,005,536	D
		Debt Service	181,255,785	1.0757	1.0699	1,939,256	
	Cooper County	Developmental Dis. Board	320,444,323	0.1963	0.1963	629,032	
		General Revenue	320,444,323	0.4252	0.2358	755,608	
		Road & Bridge	320,444,323	0.3138	0.3138	1,005,554	
<b><u>Crawford</u></b>	North Crawford Ambulance District	General Revenue	251,599,446	0.2761	0.0989	248,832	
	Steelville Ambulance District	General Revenue	101,450,126	0.3164	0.1894	192,147	
	City of Bourbon	General Revenue	11,828,612	0.8289	0.8289	98,047	
		Parks & Recreation	11,828,612	0.0964	0.0964	11,403	
		Police	11,828,612	0.3931	0.3931	46,498	
	Village of Leasburg	General Revenue	2,278,279	0.5000	0.5000	11,391	
	City of Steelville	General Revenue	18,429,738	0.5609	0.5609	103,372	
	Crawford County Library District	General Revenue	363,797,700	0.2000	0.2000	727,595	
	Bourbon FPD	General Revenue	63,680,862	0.2636	0.1472	93,738	
	Steelville FPD	General Revenue	105,091,408	0.3000	0.3000	315,274	
	Cuba Community FPD	Fire	149,729,636	0.2935	0.2935	439,456	
	Crawford County R-I SD	Operating Funds-Schools	86,041,170	2.9910	2.9910	2,573,491	D
		Debt Service	86,041,170	0.9571	0.9350	804,485	
	Crawford County R-II SD	Operating Funds-Schools	149,827,334	2.9768	2.7500	4,120,252	E
		Debt Service	149,827,334	0.5631	0.5600	839,033	
	Steelville R-III School District	Operating Funds-Schools	82,050,140	3.0998	3.0998	2,543,390	D
		Debt Service	82,050,140	0.8628	0.7700	631,786	
	Crawford County	Developmental Dis. Board	385,710,197	0.0965	0.0965	372,210	
		General Revenue	385,710,197	0.0000	0.0000	0	
		Road & Bridge	385,710,197	0.2102	0.2102	810,763	
		Senior Services	385,710,197	0.0481	0.0464	178,970	
<b><u>Dade</u></b>	Good Shepherd NHD	General Revenue	45,279,244	0.1549	0.1549	70,138	
	Village of Dadeville	General Revenue	1,909,363	0.4500	0.4500	8,592	
	City of Everton	General Revenue	1,976,340	0.9947	0.9947	19,659	
		Parks & Recreation	1,976,340	0.0995	0.0995	1,966	
	City of Greenfield	General Revenue	17,410,204	0.4712	0.4712	82,037	
		Parks & Recreation	17,410,204	0.0000	0.0000	0	
		Streets	17,410,204	0.1906	0.1906	33,184	
	Village of South Greenfield	General Revenue	1,148,936	0.4136	0.4136	4,752	
	City of Lockwood	General Revenue	9,461,593	0.5723	0.5723	54,149	
		Library	9,461,593	0.1812	0.1812	17,144	
		Parks & Recreation	9,461,593	0.1526	0.1526	14,438	
		Debt Service	9,461,593	0.9615	0.9615	90,973	
	Dade County Library District	General Revenue	152,840,865	0.0925	0.0925	141,378	
	Dadeville Rural FPD	General Revenue	15,519,465	0.1836	0.1836	28,494	
	Dade County R-IV Rural FPD	General Revenue	63,694,580	0.1848	0.1848	117,708	
	Lockwood FPD	General Revenue	50,882,376	0.1982	0.1982	100,849	
	Dade County Health Department	General Revenue	161,680,395	0.0917	0.0917	148,261	
	Lockwood R-I School District	Operating Funds-Schools	45,894,066	3.4800	3.4800	1,597,113	D

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Dade</u></b>	Lockwood R-I School District	Debt Service	45,894,066	0.6110	0.6000	275,364	
	Dadeville R-II School District	Operating Funds-Schools	15,040,563	3.4760	3.4300	515,891	D
		Debt Service	15,040,563	1.5569	0.9900	148,902	
	Everton R-III School District	Operating Funds-Schools	14,225,188	4.1015	4.0721	579,264	D
		Debt Service	14,225,188	0.5515	0.5500	78,239	
	Greenfield R-IV School District	Operating Funds-Schools	55,026,272	3.5523	3.5523	1,954,698	D
		Debt Service	55,026,272	0.7085	0.5858	322,344	
	Dade County	General Revenue	161,680,395	0.3401	0.2200	355,697	
		Road & Bridge	161,680,395	0.4948	0.4948	799,995	
		General Revenue	38,009,496	0.5895	0.5895	224,066	
<b><u>Dallas</u></b>	City of Buffalo	General Revenue	4,067,727	0.7213	0.7213	29,341	
	City of Urbana	General Revenue	226,882,625	0.0925	0.0925	209,866	
	Dallas County Library District	General Revenue	37,755,174	0.3712	0.3712	140,147	
	Southern Dallas County FPD	General Revenue	21,993,243	0.2737	0.2737	60,196	
	Elkland FPD	General Revenue	226,882,625	0.0930	0.0930	211,001	
	Dallas County Health Department	Operating Funds-Schools	161,789,499	3.3500	3.3500	5,419,948	D
	Dallas County R-I School District	Operating Funds-Temp	161,789,499	0.4600	0.4600	744,232	2044
		General Revenue	226,882,625	0.3506	0.0966	219,169	
		Road & Bridge	226,882,625	0.2606	0.2606	591,256	
		Senior Services	226,882,625	0.0499	0.0499	113,214	
	Dallas County	General Revenue	145,854,922	0.3499	0.3499	510,346	
		General Revenue	1,412,155	0.1531	0.1531	2,162	
	Jamesport SRD Daviess County	Road & Bridge	15,515,650	0.3959	0.3959	61,426	
		Special Road & Bridge	15,515,650	0.2500	0.2500	38,789	2024
	Lock Springs SRD Daviess County	Road & Bridge	6,103,482	0.3165	0.3165	19,318	
<b><u>Daviess</u></b>		Special Road & Bridge	6,103,482	0.3483	0.3483	21,258	2024
	Daviess County SRD 1	Road & Bridge	30,496,054	0.2143	0.2143	65,353	
		Special Road & Bridge	30,496,054	0.3500	0.3500	106,736	2023
	Village of Altamont	General Revenue	1,327,429	0.5547	0.5547	7,363	
	City of Coffey	General Revenue	526,273	1.0000	1.0000	5,263	
	City of Gallatin	Band	16,781,444	0.0200	0.0200	3,356	
		General Revenue	16,781,444	0.6450	0.6450	108,240	
		Parks & Recreation	16,781,444	0.2294	0.2294	38,497	
	City of Jamesport	General Revenue	4,441,497	0.7569	0.7569	33,618	
		Parks & Recreation	4,441,497	0.1792	0.1792	7,959	
	Village of Jameson	General Revenue	494,255	0.5000	0.5000	2,471	
		General Revenue-Temp	494,255	0.2000	0.2000	989	2025
	Village of Lock Springs	General Revenue	501,867	0.4326	0.4326	2,171	
	City of Pattonsburg	General Revenue	2,278,089	1.0000	1.0000	22,781	
	Village of Winston	General Revenue	1,729,808	0.4396	0.4396	7,604	
		Streets	1,729,808	0.3000	0.3000	5,189	A 2025
	Daviess County Library District	General Revenue	166,016,833	0.1853	0.1853	307,629	
	Benton Township Daviess County	General Revenue	7,920,377	0.1000	0.1000	7,920	
		Road & Bridge	7,920,377	0.5000	0.5000	39,602	
	Colfax Township Daviess County	General Revenue	9,108,188	0.1000	0.1000	9,108	
		Road & Bridge	9,108,188	0.5000	0.5000	45,541	
		Special Road & Bridge	9,108,188	0.2500	0.2500	22,770	2024
	Grand River Township Daviess County	General Revenue	6,878,805	0.1000	0.1000	6,879	
		Road & Bridge	6,878,805	0.5000	0.5000	34,394	
		Special Road & Bridge	6,878,805	0.3500	0.3500	24,076	2024
	Harrison Township Daviess County	General Revenue	5,531,570	0.0779	0.0779	4,309	
		Road & Bridge	5,531,570	0.3851	0.3851	21,302	
		Special Road & Bridge	5,531,570	0.3495	0.3495	19,333	2024
	Jackson Township Daviess County	General Revenue	15,769,089	0.0921	0.0921	14,523	
		Road & Bridge	9,664,689	0.5000	0.5000	48,323	
		Special Road & Bridge	9,664,689	0.3500	0.3500	33,826	2024
	Jamesport Township Daviess County	General Revenue	15,514,733	0.0938	0.0938	14,553	
	Jefferson Township Daviess County	General Revenue	7,733,302	0.0993	0.0993	7,679	
		Road & Bridge	7,733,302	0.4726	0.4726	36,548	
		Special Road & Bridge	7,733,302	0.3500	0.3500	27,067	2024
	Liberty Township Daviess County	General Revenue	38,078,400	0.0652	0.0652	24,827	
		Road & Bridge	7,582,346	0.5000	0.5000	37,912	
	Lincoln Township Daviess County	General Revenue	5,709,282	0.0999	0.0999	5,704	
		Road & Bridge	5,709,282	0.4996	0.4996	28,524	
		Special Road & Bridge	5,709,282	0.3500	0.3500	19,982	2024
	Marion Township Daviess County	General Revenue	5,900,506	0.0829	0.0829	4,892	
		Road & Bridge	5,900,506	0.5000	0.5000	29,503	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Daviess</u></b>	Marion Township Daviess County	Special Road & Bridge	5,900,506	0.3500	0.3500	20,652	2024
	Monroe Township Daviess County	General Revenue	4,631,433	0.1000	0.1000	4,631	
		Road & Bridge	4,631,433	0.5000	0.5000	23,157	
		Special Road & Bridge	4,631,433	0.3500	0.3500	16,210	2024
	Salem Township Daviess County	General Revenue	8,257,043	0.1000	0.1000	8,257	
		Road & Bridge	8,257,043	0.5000	0.5000	41,285	
		Special Road & Bridge	8,257,043	0.3500	0.3500	28,900	2024
	Sheridan Township Daviess County	General Revenue	6,834,119	0.1000	0.1000	6,834	
		Road & Bridge	6,834,119	0.4738	0.4738	32,380	
		Special Road & Bridge	6,834,119	0.3500	0.3500	23,919	2024
	Union Township Daviess County	General Revenue	24,130,209	0.0525	0.0525	12,668	
		Road & Bridge	24,130,209	0.3997	0.3997	96,448	
	Washington Township Daviess County	General Revenue	4,019,776	0.1000	0.1000	4,020	
		Road & Bridge	4,019,776	0.5000	0.5000	20,099	
		Special Road & Bridge	4,019,776	0.3500	0.3500	14,069	2024
	K.A.W. FPD	General Revenue	39,693,173	0.4837	0.4837	191,996	
	Jameson FPD	General Revenue	7,971,160	0.3000	0.3000	23,913	
	Coffey FPD	General Revenue	6,142,864	0.3000	0.3000	18,429	
	Pattonburg Rescue & FPD	General Revenue	16,823,594	0.3000	0.3000	50,471	
	Gallatin FPD	General Revenue	35,665,442	0.3000	0.3000	106,996	
	Daviess County Health Department	General Revenue	166,016,833	0.2428	0.2428	403,089	
	Pattonburg R-II School District	Operating Funds-Schools	17,741,212	4.7900	4.7900	849,804	D
		Debt Service	17,741,212	0.6904	0.5623	99,759	
	Winston R-VI School District	Operating Funds-Schools	30,336,280	3.0375	3.0375	921,465	D
		Operating Funds-Temp	30,336,280	1.2400	1.2400	376,170	2035
	North Daviess R-III School District	Operating Funds-Schools	13,906,393	5.3761	5.3570	744,965	D
	Gallatin R-V School District	Operating Funds-Schools	54,712,541	4.4803	4.4803	2,451,286	D
	Tri-County R-VII School District	Operating Funds-Schools	27,166,035	4.3781	4.3781	1,189,356	D
		Operating Funds-Temp	27,166,035	0.2500	0.2500	67,915	2033
	Daviess County	Developmental Dis. Board	166,016,833	0.0930	0.0930	154,396	
		General Revenue	166,016,833	0.2717	0.2717	451,068	
		Senior Services	166,016,833	0.0500	0.0500	83,008	
<b><u>DeKalb</u></b>	DeKalb-Clinton County Ambulance District 1	General Revenue	145,422,869	0.3000	0.3000	436,269	
	Grindstone-Lost-Muddy-Creek WSD	General Revenue	53,392,671	0.1266	0.1266	67,595	
	Village of Amity	General Revenue	347,509	0.5000	0.5000	1,738	
	City of Clarksdale	General Revenue	1,818,741	0.7647	0.7647	13,908	
		Lights	1,818,741	0.2390	0.2390	4,347	
		Streets	1,818,741	0.2629	0.2629	4,781	
	City of Maysville	General Revenue	10,625,465	0.8985	0.8985	95,470	
		Streets	10,625,465	0.5000	0.5000	53,127	2024
	City of Stewartsville	General Revenue	8,260,968	0.5354	0.5354	44,229	
		Lights	8,260,968	0.2752	0.2752	22,734	
		Streets	8,260,968	0.1781	0.1781	14,713	
	City of Union Star	General Revenue	2,681,234	0.5167	0.5167	13,854	
		Lights	2,681,234	0.2306	0.2306	6,183	
		Streets	2,681,234	0.3974	0.3974	10,655	
	Village of Weatherby	General Revenue	548,302	0.4831	0.4831	2,649	
		General Revenue-Temp	548,302	0.3000	0.3000	1,645	2023
	City of Osborn	General Revenue	4,376,991	0.8025	0.8025	35,125	
	Adams Township DeKalb County	General Revenue	11,082,240	0.0991	0.0991	10,982	
		Road & Bridge	11,082,240	0.4112	0.4112	45,570	
		Special Road & Bridge	11,082,240	0.1421	0.1421	15,748	A 2026
	Camden Township DeKalb County	General Revenue	29,893,183	0.1000	0.1000	29,893	
		Road & Bridge	29,893,183	0.3754	0.3754	112,219	
	Colfax Township DeKalb County	General Revenue	28,689,455	0.1000	0.1000	28,689	
		Road & Bridge	28,689,455	0.4633	0.4633	132,918	
		Special Road & Bridge	28,689,455	0.3500	0.3500	100,413	2023
	Dallas Township DeKalb County	General Revenue	6,736,710	0.0964	0.0964	6,494	
		Road & Bridge	6,736,710	0.4153	0.4153	27,978	
		Special Road & Bridge	6,736,710	0.3375	0.3375	22,736	2025
	Grand River Township DeKalb County	General Revenue	54,909,131	0.1000	0.1000	54,909	
		Road & Bridge	54,909,131	0.4554	0.4554	250,056	
	Grant Township DeKalb County	General Revenue	8,276,470	0.0996	0.0996	8,243	
		Road & Bridge	8,276,470	0.4980	0.4980	41,217	
		Special Road & Bridge	8,276,470	0.3486	0.3486	28,852	2023
	Polk Township DeKalb County	General Revenue	38,600,710	0.1000	0.1000	38,601	
		Road & Bridge	38,600,710	0.4590	0.4590	177,177	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year	
<u>DeKalb</u>	Sherman Township DeKalb County	General Revenue	25,905,077	0.0623	0.0623	16,139	2023	
		Road & Bridge	25,905,077	0.2540	0.2540	65,799		
		Special Road & Bridge	25,905,077	0.3500	0.3500	90,668		
	Washington Township DeKalb County	General Revenue	31,550,031	0.0761	0.0761	24,010		
		Road & Bridge	31,550,031	0.2875	0.2875	90,706		
	Osborn FPD	General Revenue	28,651,067	0.2153	0.2153	61,686		
	Stewartsville FPD	General Revenue	36,910,508	0.2287	0.2287	84,414		
	Central DeKalb County FPD	General Revenue	60,592,642	0.2603	0.2603	157,723		
	Clarksdale FPD	General Revenue	21,297,306	0.3148	0.3148	67,044		
	Union Star FPD	General Revenue	37,314,331	0.2705	0.2705	100,935		
	Osborn R-O School District	Operating Funds-Schools	22,097,101	4.8000	4.8000	1,060,661	D	
		Debt Service	22,097,101	0.6896	0.4600	101,647		
	Maysville R-I School District	Operating Funds-Schools	77,967,314	4.0577	4.0577	3,163,680	D	
	Union Star R-II School District	Operating Funds-Schools	30,855,627	5.1489	5.0489	1,557,870	D	
	Stewartsville C-2 School District	Operating Funds-Schools	23,065,232	4.8869	4.8869	1,127,175	BD	
		Debt Service	23,065,232	0.5056	0.5015	115,672		
	DeKalb County	Developmental Dis. Board	235,831,997	0.0885	0.0885	208,711		
		General Revenue	235,831,997	0.3729	0.1232	290,545		
		Senior Services	235,831,997	0.0295	0.0295	69,570		
	<u>Dent</u>	Salem Memorial Hospital District	General Revenue	288,966,898	0.2400	0.2400	693,521	
		City of Salem	General Revenue	53,542,707	0.6750	0.6750	361,413	
			Library	53,542,707	0.3000	0.3000	160,628	
Dent County FPD		General Revenue	118,889,447	0.2377	0.2377	282,600		
Dent County Health Center		General Revenue	199,533,134	0.0959	0.0959	191,352		
Salem R-80 School District		Operating Funds-Schools	79,232,570	2.7500	2.7500	2,178,896	D	
		Debt Service	79,232,570	0.4518	0.4500	356,547		
Oak Hill R-I School District		Operating Funds-Schools	18,261,677	3.1192	3.0610	558,990	D	
		Operating Funds-Temp	18,261,677	0.3690	0.3690	67,386	2026	
Green Forest R-II School District		Operating Funds-Schools	25,632,960	2.7500	2.7500	704,906	D	
Dent-Phelps R-III School District		Operating Funds-Schools	41,443,455	2.8006	2.8006	1,160,665	D	
North Wood R-IV School District		Operating Funds-Schools	27,460,730	3.1492	3.1492	864,793	D	
Dent County		Developmental Dis. Board	199,533,134	0.1341	0.1341	267,574		
		General Revenue	199,533,134	0.3038	0.0003	599		
		Road & Bridge	199,533,134	0.2550	0.2550	508,809		
		Senior Services	199,533,134	0.0480	0.0480	95,776		
<u>Douglas</u>		Ava Ambulance District	General Revenue	141,894,183	0.1106	0.0000	0	
		Douglas County Library District	General Revenue	193,049,885	0.0788	0.0788	152,123	
		Douglas County Health Department	General Revenue	193,049,885	0.1927	0.1927	372,007	
		Skyline R-II School District	Operating Funds-Schools	13,743,497	3.2578	3.2578	447,736	D
		Plainview R-VIII School District	Operating Funds-Schools	9,893,345	2.7500	2.7500	272,067	D
	Ava R-I School District	Operating Funds-Schools	131,386,387	2.7500	2.7500	3,613,126	D	
	Douglas County	Developmental Dis. Board	193,049,885	0.0788	0.0788	152,123		
		General Revenue	193,049,885	0.2849	0.1100	212,355		
		Road & Bridge	193,049,885	0.2062	0.2062	398,069		
<u>Dunklin</u>	City of Arbyrd	General Revenue	3,100,636	1.0000	1.0000	31,006		
	City of Cardwell	General Revenue	2,885,618	0.7358	0.7358	21,232		
		Streets	2,885,618	0.1995	0.1995	5,757		
	City of Clarkton	General Revenue	6,150,158	0.7599	0.7599	46,735		
	City of Holcomb	General Revenue	4,080,522	0.7941	0.7941	32,403		
	City of Hornersville	General Revenue	4,012,978	0.9814	0.9814	39,383		
	City of Malden	General Revenue	34,955,294	0.7765	0.7765	271,428		
	City of Senath	General Revenue	11,588,502	0.6546	0.6546	75,858		
		Health	11,588,502	0.1149	0.1149	13,315		
	Buffalo Township Dunklin County	General Revenue	10,728,506	0.1000	0.1000	10,729		
		Road & Bridge	10,728,506	0.3406	0.3406	36,541		
	Clay Township Dunklin County	General Revenue	21,589,198	0.1000	0.1000	21,589		
		Road & Bridge	21,589,198	0.3500	0.3500	75,562		
	Cotton Hill Township Dunklin County	General Revenue	55,633,308	0.0991	0.0991	55,133		
		Road & Bridge	55,633,308	0.3182	0.3182	177,025		
	Freeborn Township Dunklin County	General Revenue	14,174,893	0.1000	0.1000	14,175		
		Road & Bridge	14,174,893	0.2903	0.2903	41,150		
	Holcomb Township Dunklin County	General Revenue	13,678,700	0.0995	0.0995	13,610		
		Road & Bridge	13,678,700	0.2868	0.2868	39,231		
	Independence Township Dunklin County	General Revenue	126,883,682	0.1000	0.1000	126,884		
		Road & Bridge	126,883,682	0.2827	0.2827	358,700		
	Salem Township Dunklin County	General Revenue	31,492,592	0.1000	0.1000	31,493		
Road & Bridge		31,492,592	0.3374	0.3374	106,256			

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Dunklin</u></b>	Union Township Dunklin County	General Revenue	59,589,066	0.1000	0.1000	59,589	
		Road & Bridge	59,589,066	0.4364	0.4364	260,047	
	Dunklin County Health Department	General Revenue	333,769,945	0.1000	0.1000	333,770	
		Operating Funds-Schools	53,986,425	2.9624	2.9624	1,599,294	D
	Malden R-I School District	Debt Service	53,986,425	0.9210	0.7876	425,197	
		Operating Funds-Schools	49,668,103	3.4971	3.2722	1,625,240	D
	Campbell R-II School District	Debt Service	49,668,103	0.9086	0.7635	379,216	
		Operating Funds-Schools	26,573,010	3.3000	3.3000	876,909	D
	Holcomb R-III School District	Debt Service	26,573,010	0.8441	0.7405	196,773	
		Operating Funds-Schools	15,090,924	3.6446	3.6446	550,004	D
	Clarkton C-4 School District	Debt Service	15,090,924	0.7289	0.7000	105,636	
		Operating Funds-Schools	58,076,321	3.7500	3.5621	2,068,737	D
	Senath-Hornersville C-8 SD	Operating Funds-Schools	16,157,046	4.0306	4.0306	651,226	D
	Southland C-9 School District	Operating Funds-Schools	99,255,875	3.7300	3.7300	3,702,244	D
	Kennett 39 School District	Debt Service	99,255,875	1.2886	1.0300	1,022,336	
		Ambulance	333,769,945	0.1500	0.1500	500,655	
	Dunklin County	Developmental Dis. Board	333,769,945	0.1000	0.1000	333,770	
		General Revenue	333,769,945	0.0000	0.0000	0	
		Johnson Grass	333,769,945	0.0000	0.0000	0	
		Library	333,769,945	0.2500	0.2500	834,425	
<b><u>Franklin</u></b>	Gerald Ambulance District	General Revenue	163,167,361	0.2770	0.2047	334,004	
	Meramec Ambulance District	Dispatch	677,684,043	0.0284	0.0280	189,752	
		General Revenue	677,684,043	0.3960	0.3088	2,092,688	
	St. Clair Ambulance District	General Revenue	282,298,331	0.3250	0.2276	642,511	
	Union Ambulance District	General Revenue	462,045,646	0.1670	0.0028	12,937	
	Washington Area Ambulance District	General Revenue	626,601,355	0.1577	0.0000	0	
	New Haven Ambulance District	General Revenue	129,710,089	0.2779	0.1930	250,340	
	City of Berger	General Revenue	2,522,225	0.8204	0.8204	20,692	
		General Revenue	24,999,568	0.6746	0.6746	168,647	
		Parks & Recreation	24,999,568	0.2063	0.2063	51,574	
		General Revenue	46,280,767	0.7322	0.7322	338,868	
	City of New Haven	Parks & Recreation	46,280,767	0.1797	0.1797	83,167	
		Debt Service	46,280,767	0.2891	0.2891	133,798	
	Village of Oak Grove	General Revenue	10,264,222	0.1557	0.1557	15,981	
	City of Pacific	General Revenue	173,158,676	0.4038	0.4038	699,215	
	Village of Parkway	General Revenue	9,442,022	0.2391	0.2391	22,576	
		General Revenue	80,740,502	0.5226	0.5226	421,950	
	City of St. Clair	Parks & Recreation	80,740,502	0.1631	0.1631	131,688	
		General Revenue	100,143,171	0.3988	0.3988	399,371	
	City of Sullivan	General Revenue	247,800,446	0.5555	0.5555	1,376,531	
	City of Union	Parks & Recreation	247,800,446	0.1337	0.1337	331,309	
		General Revenue	430,013,417	0.5641	0.5641	2,425,706	
	Village of Miramigoua Park	General Revenue	1,226,993	0.4608	0.4608	5,654	
	Washington Public Library District	General Revenue	170,091,117	0.1909	0.1909	324,704	
	Scenic Regional Library District	General Revenue	3,388,941,705	0.1908	0.1908	6,466,101	
	Beaufort-Leslie FPD	General Revenue	79,211,042	0.4208	0.4208	333,320	
	Boles FPD	General Revenue	326,301,009	0.9411	0.9411	3,070,819	
		Debt Service	326,301,009	0.3267	0.1950	636,287	
	Pacific FPD	General Revenue	332,642,274	0.9396	0.9396	3,125,507	
		Joint Dispatch	332,642,274	0.0457	0.0457	152,018	
		Pension	332,642,274	0.0457	0.0457	152,018	
		Debt Service	332,642,274	0.0850	0.0700	232,850	
	St. Clair FPD	General Revenue	295,701,768	0.5619	0.4700	1,389,798	
	Sullivan FPD	General Revenue	259,686,110	0.3767	0.1010	262,283	
		Debt Service	259,686,110	0.1280	0.1280	332,398	
	Union FPD	General Revenue	450,056,296	0.5836	0.4157	1,870,884	
	Gerald-Rosebud FPD	General Revenue	98,744,678	0.2371	0.2371	234,124	
	New Haven-Berger FPD	General Revenue	135,485,212	0.2335	0.2335	316,358	
	Washington Community FPD	General Revenue	220,307,958	0.2653	0.2653	584,477	
	St. Clair Sewer District	General Revenue	11,013,235	0.2984	0.2984	32,863	
	Sylvan Manor Sunset Acres SwrD	General Revenue	2,073,813	1.1189	1.1189	23,204	
	Calvey Creek Sewer District	General Revenue	27,152,815	0.3299	0.3299	89,577	
	East Central College	General Revenue	2,235,977,729	0.3482	0.3482	7,785,674	
		Debt Service	2,235,977,729	0.1575	0.0990	2,213,618	
	Franklin County R-II SD	Operating Funds-Schools	36,499,209	4.0500	3.9900	1,456,318	D
	Meramec Valley R-III SD	Operating Funds-Schools	445,621,463	3.8662	3.8662	17,228,617	BE
		Debt Service	445,621,463	1.0017	0.8800	3,921,469	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Franklin</u></b>	Union R-XI School District	Operating Funds-Schools	417,722,163	2.8585	2.7900	11,654,448	E
		Debt Service	417,722,163	1.1746	1.0500	4,386,083	
	Lonedell R-XIV School District	Operating Funds-Schools	49,674,072	3.3417	3.3417	1,659,958	D
		Debt Service	49,674,072	0.5717	0.5713	283,788	
	Spring Bluff R-XV School District	Operating Funds-Schools	36,013,710	3.3169	3.3169	1,194,539	D
		Debt Service	36,013,710	0.7864	0.6882	247,846	
	Strain-Japan R-XVI School District	Operating Funds-Schools	15,463,437	3.7451	3.7451	579,121	D
		Debt Service	15,463,437	0.2146	0.1800	27,834	
	St. Clair R-XIII School District	Operating Funds-Schools	191,900,332	3.0655	3.0655	5,882,705	D
		Debt Service	191,900,332	0.7161	0.7161	1,374,198	
	Sullivan C-2 School District	Operating Funds-Schools	208,912,413	2.9800	2.9800	6,225,590	D
		Debt Service	208,912,413	1.1737	1.1065	2,311,616	
	New Haven School District	Operating Funds-Schools	46,405,487	3.9444	3.9444	1,830,418	D
		Debt Service	46,405,487	0.7912	0.7500	348,041	
	Washington School District	Operating Funds-Schools	980,747,947	3.5771	3.5771	35,082,335	D
		Debt Service	980,747,947	0.5638	0.4700	4,609,515	
	Franklin County	Developmental Dis. Board	2,464,870,111	0.0930	0.0930	2,292,329	
		General Revenue	2,464,870,111	0.2770	0.1041	2,565,930	
		Road & Bridge	2,464,870,111	0.2005	0.2005	4,942,065	
<b><u>Gasconade</u></b>	Owensville Ambulance District	General Revenue	116,404,780	0.3111	0.0792	92,193	
	Hermann Area Ambulance District	General Revenue	177,682,148	0.2785	0.1235	219,437	
	Hermann Area Hospital District	General Revenue	168,634,745	0.9620	0.9620	1,622,266	
	Gasconade Manor NHD	General Revenue	175,331,898	0.1194	0.1194	209,346	
	Morrison Levee District	General Revenue	53,980	1.0000	1.0000	540	
	Morrison SRD 4 Gasconade County	Road & Bridge	7,431,033	0.2461	0.2461	18,288	
		General Revenue	4,182,030	0.9128	0.9128	38,174	
		Parks & Recreation	4,182,030	0.2443	0.2443	10,217	
	City of Bland	Debt Service	4,182,030	0.0000	0.0000	0	
		General Revenue	1,842,614	0.6363	0.6363	11,725	
	City of Gasconade	Debt Service	1,842,614	1.6770	1.6770	30,901	
		Band	46,024,070	0.0102	0.0102	4,694	
	City of Hermann	General Revenue	46,024,070	0.3632	0.3632	167,159	
		Parks & Recreation	46,024,070	0.0094	0.0094	4,326	
		General Revenue	1,640,383	0.5417	0.5417	8,886	
	City of Morrison	General Revenue	43,299,001	0.3406	0.3406	147,476	
	City of Owensville	Debt Service	43,299,001	0.4414	0.4414	191,122	
		General Revenue	6,308,045	0.4031	0.4031	25,428	
	City of Rosebud	General Revenue	30,448,102	0.2033	0.2033	61,901	
	Bland FPD	General Revenue	298,003,933	0.0921	0.0921	274,462	
	Gasconade County Health Department	Operating Funds-Schools	204,893,829	3.2560	3.1800	6,515,624	E
		Debt Service	204,893,829	0.8740	0.6700	1,372,789	
	Gasconade County R-I SD	Operating Funds-Schools	151,550,765	3.3861	3.3861	5,131,660	D
		Debt Service	151,550,765	0.9930	0.9030	1,368,503	
	Gasconade County	Common Road District	289,783,775	0.2541	0.2541	736,341	
		Developmental Dis. Board	298,003,933	0.0921	0.0921	274,462	
		General Revenue	298,003,933	0.3470	0.1372	408,861	
		Mental Health	298,003,933	0.0762	0.0762	227,079	
		General Revenue	196,554,003	0.4444	0.4444	873,486	
<b><u>Gentry</u></b>	Grand River Regional AD	General Revenue	19,832,220	0.6820	0.6820	135,256	
		Health	19,832,220	0.1902	0.1902	37,721	
	City of Albany	Library	19,832,220	0.6098	0.6098	120,937	
		Parks & Recreation	19,832,220	0.3021	0.3021	59,913	
		General Revenue	448,843	0.4880	0.4880	2,190	
	Village of Darlington	General Revenue	414,024	0.4809	0.4809	1,991	
	City of King City	General Revenue	9,440,470	0.7353	0.7353	69,416	
		Health	9,440,470	0.1812	0.1812	17,106	
		Parks & Recreation	9,440,470	0.1812	0.1812	17,106	
	City of McFall	Police	9,440,470	0.1500	0.1500	14,161	2025
		General Revenue	730,831	0.6106	0.6106	4,462	
	City of Stanberry	General Revenue	14,374,014	0.6968	0.6968	100,158	
		Parks & Recreation	14,374,014	0.1700	0.1700	24,436	
		Streets	14,374,014	0.4000	0.4000	57,496	
		General Revenue	100,169,584	0.3000	0.3000	300,509	
	Gentry County Library District	General Revenue	30,577,212	0.1000	0.1000	30,577	
		Road & Bridge	30,577,212	0.4066	0.4066	124,327	
		Special Road & Bridge	30,577,212	0.2499	0.2499	76,412	2023
		Special Road District	30,577,212	0.2000	0.2000	61,154	2024



Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Gentry</u></b>	Bogle Township Gentry County	General Revenue	6,773,265	0.1000	0.1000	6,773	
		Gravel	6,773,265	0.3500	0.3500	23,706	2023
		Gravel & Maintenance	6,773,265	0.4500	0.4500	30,480	2025
		Road & Bridge	6,773,265	0.5000	0.5000	33,866	
		Special Road & Bridge	6,773,265	0.3200	0.3200	21,674	2023
	Cooper Township Gentry County	General Revenue	27,207,920	0.1000	0.1000	27,208	
		Road & Bridge	27,207,920	0.4987	0.4987	135,686	
		Special Road & Bridge	27,207,920	0.1500	0.1500	40,812	2023
	Howard Township Gentry County	General Revenue	2,772,656	0.1000	0.1000	2,773	
		Gravel	2,772,656	0.3500	0.3500	9,704	2023
		Road & Bridge	2,772,656	0.5000	0.5000	13,863	
		Special Road & Bridge	2,772,656	0.3500	0.3500	9,704	2023
	Huggins Township Gentry County	General Revenue	4,173,034	0.1000	0.1000	4,173	
		Road & Bridge	4,173,034	0.5000	0.5000	20,865	
		Special Road & Bridge	4,173,034	0.3300	0.3300	13,771	2023
	Jackson Township Gentry County	General Revenue	29,473,780	0.1000	0.1000	29,474	
		Road & Bridge	29,473,780	0.4868	0.4868	143,478	
		Special Road & Bridge	29,473,780	0.1200	0.1200	35,369	2023
		Special Road District	29,473,780	0.2500	0.2500	73,684	A 2026
	Miller Township Gentry County	General Revenue	12,609,265	0.1000	0.1000	12,609	
		Road & Bridge	12,609,265	0.5000	0.5000	63,046	
		Special Road & Bridge	12,609,265	0.3500	0.3500	44,132	A 2026
		Special Road District	12,609,265	0.3500	0.3500	44,132	2024
	Wilson Township Gentry County	General Revenue	6,411,582	0.1000	0.1000	6,412	
		Gravel	6,411,582	0.3000	0.3000	19,235	2023
		Gravel & Maintenance	6,411,582	0.3000	0.3000	19,235	2025
		Gravel & Maintenance 1	6,411,582	0.3500	0.3500	22,441	2023
		Road & Bridge	6,411,582	0.5000	0.5000	32,058	
		Special Road & Bridge	6,411,582	0.2900	0.2900	18,594	2024
		Fire	47,997,054	0.1500	0.1500	71,996	
	Albany Community FPD	General Revenue	47,997,054	0.1783	0.1783	85,579	
	Stanberry Rural FPD	General Revenue	35,981,579	0.4000	0.4000	143,926	
	McFall FPD	General Revenue	5,403,992	0.2988	0.2988	16,147	
	King City FPD	General Revenue	54,480,677	0.3000	0.3000	163,442	
	King City R-I School District	Operating Funds-Schools	54,704,329	4.3600	4.1235	2,255,733	
		Debt Service	54,704,329	0.6833	0.5100	278,992	
	Stanberry R-II School District	Operating Funds-Schools	34,769,423	5.4300	5.4300	1,887,980	D
	Albany R-III School District	Operating Funds-Schools	45,627,958	4.4893	4.4893	2,048,376	D
	Gentry County	General Revenue	119,997,736	0.3652	0.3652	438,232	
		General Revenue-Temp	119,997,736	0.1900	0.1900	227,996	A 2026
		Senior Services	119,997,736	0.0500	0.0500	59,999	
<b><u>Greene</u></b>	City of Ash Grove	General Revenue	18,566,200	0.5163	0.5163	95,857	
	City of Battlefield	General Revenue	96,028,255	0.2786	0.2786	267,535	
	City of Fair Grove	General Revenue	25,409,523	0.4796	0.4796	121,864	
		Debt Service	25,409,523	0.1123	0.1123	28,535	
	City of Republic	General Revenue	326,173,312	0.4267	0.4267	1,391,782	
		Lights	326,173,312	0.0657	0.0657	214,296	
		Parks & Recreation	326,173,312	0.1150	0.1150	375,099	
	City of Springfield	General Revenue	3,862,217,921	0.2620	0.2620	10,119,011	2025
		Health	3,862,217,921	0.1252	0.1252	4,835,497	
		Museum	3,862,217,921	0.0384	0.0384	1,483,092	
		Parks & Recreation	3,862,217,921	0.1835	0.1835	7,087,170	
	City of Strafford	General Revenue	59,720,125	0.3070	0.3070	183,341	
	City of Walnut Grove	General Revenue	7,421,340	0.6690	0.6690	49,649	
	City of Willard	General Revenue	72,769,669	0.3380	0.3380	245,961	
		Parks & Recreation	72,769,669	0.1034	0.1034	75,244	
	Springfield-Greene County PLD	General Revenue	6,777,095,524	0.2328	0.2328	15,777,078	
	Battlefield FPD	General Revenue	821,335,115	0.7833	0.7833	6,433,518	B
	Strafford FPD	General Revenue	295,634,285	0.6499	0.6499	1,921,327	
		Debt Service	295,634,285	0.2994	0.2994	885,129	
	Fair Grove FPD	General Revenue	107,485,235	0.8656	0.8656	930,392	
	Brookline FPD	General Revenue	214,114,406	0.7059	0.7059	1,511,434	
	Logan-Rogersville FPD	General Revenue	616,834,563	0.5620	0.5620	3,466,610	
		General Revenue	232,713,025	0.6775	0.6775	1,576,631	
	Willard FPD	Debt Service	232,713,025	0.2994	0.1800	418,883	
	Walnut Grove FPD	General Revenue	56,941,603	0.2807	0.2807	159,835	
	West Republic FPD	General Revenue	44,221,548	0.2510	0.2510	110,996	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Greene</u></b>	Ebenezer FPD	General Revenue	230,514,542	0.7739	0.7739	1,783,952	
		Debt Service	230,514,542	0.2642	0.2600	599,338	
	Bois D'Arc FPD	General Revenue	39,954,229	0.3993	0.3993	159,537	
	Ash Grove FPD	General Revenue	38,145,407	0.4652	0.4652	177,452	
	Convention & Entertainment CID	General Revenue	15,621,030	3.0000	3.0000	468,631	
		Debt Service	15,621,030	18.4188	1.7846	278,773	
	Southern Hills CID Greene County	General Revenue	19,120,400	0.2433	0.2433	46,520	2042
	Ozarks Technical Community College	General Revenue	9,992,399,139	0.0936	0.0936	9,352,886	
		General Revenue-Temp	9,992,399,139	0.0935	0.0935	9,342,893	2038
	Willard R-II School District	Operating Funds-Schools	558,686,919	2.8563	2.8563	15,957,774	D
		Debt Service	558,686,919	1.5346	1.2721	7,107,056	
	Republic R-III School District	Operating Funds-Schools	644,831,704	3.2492	3.1854	20,540,469	D
		Debt Service	644,831,704	1.6179	0.9400	6,061,418	
	Ash Grove R-IV School District	Operating Funds-Schools	82,150,568	2.9342	2.9342	2,410,462	D
		Debt Service	82,150,568	0.7326	0.7146	587,048	
	Walnut Grove R-V School District	Operating Funds-Schools	29,189,305	3.7641	3.7641	1,098,715	D
		Operating Funds-Temp	29,189,305	0.7900	0.7900	230,596	2040
	Strafford R-VI School District	Operating Funds-Schools	311,445,124	3.1000	3.1000	9,654,799	BD
		Debt Service	311,445,124	0.8181	0.7000	2,108,116	
	Logan-Rogersville R-VIII SD	Operating Funds-Schools	374,792,346	3.3714	3.3714	12,635,749	D
		Debt Service	374,792,346	1.2715	0.9394	3,520,799	
	Springfield R-XII School District	Operating Funds-Schools	4,754,429,670	3.2487	3.2487	154,457,157	D
		Debt Service	4,754,429,670	1.2478	0.7300	34,707,337	
	Fair Grove R-X School District	Operating Funds-Schools	102,288,112	2.7872	2.7872	2,850,974	D
		Debt Service	102,288,112	1.3054	0.9000	920,593	
	Greene County	Developmental Dis. Board	6,769,912,234	0.0448	0.0448	3,032,921	
		General Revenue	6,769,912,234	0.2408	0.1024	6,932,390	
		Road & Bridge	6,769,912,234	0.2408	0.1025	6,939,160	
		Senior Services	6,769,912,234	0.0472	0.0472	3,195,399	
<b><u>Grundy</u></b>	Grundy County NHD	General Revenue	145,877,325	0.1500	0.1500	218,816	
	Spickard SRD Grundy County	Special Road & Bridge	2,475,700	0.3500	0.3500	8,665	2025
	Village of Brimson	General Revenue	365,254	0.2162	0.2162	790	
	City of Galt	General Revenue	1,065,661	0.9937	0.9937	10,589	
	City of Laredo	General Revenue	1,076,254	0.6983	0.6983	7,515	
		Streets	1,076,254	0.2993	0.2993	3,221	
	City of Spickard	General Revenue	1,642,565	1.0000	1.0000	16,426	
	City of Tindall	General Revenue	780,249	0.4473	0.4473	3,490	
	City of Trenton	General Revenue	58,310,077	1.0000	1.0000	583,101	
		Parks & Recreation	58,310,077	0.1886	0.1886	109,973	
	Jewett Norris-Grundy County PLD	General Revenue	145,877,325	0.2000	0.2000	291,755	
	Franklin Township Grundy County	General Revenue	7,460,817	0.0975	0.0975	7,274	
		Road & Bridge	6,468,756	0.4093	0.4093	26,477	
		Special Road & Bridge	6,468,756	0.3500	0.3500	22,641	A 2026
	Harrison Township Grundy County	General Revenue	2,639,114	0.1000	0.1000	2,639	
		Road & Bridge	2,639,114	0.5000	0.5000	13,196	
		Special Road & Bridge	2,639,114	0.3500	0.3500	9,237	2024
	Jackson Township Grundy County	General Revenue	5,907,101	0.0891	0.0891	5,263	
		Road & Bridge	5,907,101	0.3663	0.3663	21,638	
		Special Road & Bridge	5,907,101	0.3500	0.3500	20,675	A 2026
	Jefferson Township Grundy County	General Revenue	11,868,761	0.0849	0.0849	10,077	
		Road & Bridge	11,868,761	0.4308	0.4308	51,131	
		Special Road & Bridge	11,868,761	0.3500	0.3500	41,541	A 2026
	Liberty Township Grundy County	General Revenue	4,699,478	0.1000	0.1000	4,699	
		Road & Bridge	4,699,478	0.5000	0.5000	23,497	
		Special Road & Bridge	4,699,478	0.3500	0.3500	16,448	2024
	Lincoln Township Grundy County	General Revenue	12,410,320	0.0887	0.0887	11,008	
		Road & Bridge	12,410,320	0.2691	0.2691	33,396	
		Special Road & Bridge	12,410,320	0.3500	0.3500	43,436	2024
	Madison Township Grundy County	General Revenue	8,608,629	0.1000	0.1000	8,609	
		Road & Bridge	8,608,629	0.5000	0.5000	43,043	
		Special Road & Bridge	8,608,629	0.3500	0.3500	30,130	A 2026
	Marion Township Grundy County	General Revenue	7,285,096	0.0885	0.0885	6,447	
		Road & Bridge	7,285,096	0.4419	0.4419	32,193	
		Special Road & Bridge	7,285,096	0.3500	0.3500	25,498	A 2026
	Myers Township Grundy County	Debt Service	7,285,096	0.0244	0.0244	1,778	
		General Revenue	1,999,037	0.1000	0.1000	1,999	
		Road & Bridge	1,999,037	0.5000	0.5000	9,995	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Grundy</b>	Myers Township Grundy County	Special Road & Bridge	1,999,037	0.3500	0.3500	6,997	A 2026
	Taylor Township Grundy County	General Revenue	2,212,047	0.1000	0.1000	2,212	
		Road & Bridge	2,212,047	0.5000	0.5000	11,060	
		Special Road & Bridge	2,212,047	0.3500	0.3500	7,742	2024
	Trenton Township Grundy County	General Revenue	72,632,807	0.0662	0.0662	48,083	
		Road & Bridge	72,632,807	0.2968	0.2968	215,574	
	Wilson Township Grundy County	General Revenue	6,361,106	0.0995	0.0995	6,329	
		Road & Bridge	6,361,106	0.4979	0.4979	31,672	
		Special Road & Bridge	6,361,106	0.3500	0.3500	22,264	A 2026
	Washington Township Grundy County	General Revenue	1,942,160	0.0991	0.0991	1,925	
		Road & Bridge	1,942,160	0.4955	0.4955	9,623	
		Special Road & Bridge	1,942,160	0.3500	0.3500	6,798	2023
	Grundy County Rural FPD	General Revenue	46,094,117	0.2685	0.2685	123,763	
	Laredo FPD	General Revenue	14,963,814	0.2688	0.2688	40,223	
	Spickard FPD	General Revenue	19,473,504	0.2821	0.2821	54,935	
	Galt FPD	General Revenue	15,126,280	0.2982	0.2982	45,107	
	Grundy County Health Department	General Revenue	145,877,325	0.3000	0.3000	437,632	
	North Central Missouri College	General Revenue	102,423,330	0.3990	0.3990	408,669	
	Grundy County R-V School District	Operating Funds-Schools	12,423,390	5.9207	5.9207	735,552	D
	Spickard R-II School District	Operating Funds-Schools	5,096,325	4.9500	4.9500	252,268	D
	Pleasant View R-VI School District	Operating Funds-Schools	8,904,470	4.9903	4.9903	444,360	D
	Laredo R-VII School District	Operating Funds-Schools	6,513,152	5.9297	5.4000	351,710	D
	Trenton R-IX School District	Operating Funds-Schools	83,212,822	3.6298	3.6298	3,020,459	D
		Debt Service	83,212,822	1.1577	0.9000	748,915	
	Grundy County	Developmental Dis. Board	145,877,325	0.1000	0.1000	145,877	
		General Revenue	145,877,325	0.3966	0.2040	297,590	
		Senior Services	145,877,325	0.0500	0.0500	72,939	
<b>Harrison</b>	North Harrison County Ambulance District	General Revenue	44,977,601	0.4899	0.4899	220,345	
	Noel Adams Ambulance District	General Revenue	107,386,063	0.2721	0.0000	0	
	Harrison County Hospital District	General Revenue	144,627,717	0.4968	0.4968	718,510	
	Panther Creek Watershed Subdistrict	General Revenue	1,783,830	0.4000	0.4000	7,135	
	West Fork of Big Creek Subdistrict	General Revenue	16,667,900	0.3919	0.3919	65,322	
	East Fork of Big Creek Subdistrict	General Revenue	7,236,210	0.4000	0.4000	28,945	
	City of Bethany	General Revenue	39,222,401	0.5736	0.5736	224,980	
		Parks & Recreation	39,222,401	0.0000	0.0000	0	
		Streets	39,222,401	0.3244	0.3244	127,237	
	Village of Blythedale	General Revenue	955,693	1.0000	1.0000	9,557	
	City of Cainsville	Fire	3,406,527	0.0000	0.0000	0	
		General Revenue	3,406,527	0.3887	0.3887	13,241	
		General Revenue-Temp	3,406,527	0.2091	0.2091	7,123	2023
		Gravel	3,406,527	0.3887	0.3887	13,241	
	City of Gilman City	General Revenue	2,579,470	0.5223	0.5223	13,473	
		Parks & Recreation	2,579,470	0.0494	0.0494	1,274	
		Streets	2,579,470	0.1914	0.1914	4,937	
	Village of Mount Moriah	General Revenue	662,301	0.5000	0.5000	3,312	
	City of New Hampton	General Revenue	1,215,155	0.6800	0.6800	8,263	
		Lights	1,215,155	0.1500	0.1500	1,823	
		Streets	1,215,155	0.3000	0.3000	3,645	
	City of Ridgeway	General Revenue	3,788,581	0.6690	0.6690	25,346	
		Parks & Recreation	3,788,581	0.0334	0.0334	1,265	
	Adams Township Harrison County	General Revenue	3,701,564	0.1000	0.1000	3,702	
		Road & Bridge	3,701,564	0.5000	0.5000	18,508	
		Special Road & Bridge	3,701,564	0.3500	0.3500	12,955	2023
	Bethany Township Harrison County	General Revenue	49,554,927	0.0995	0.0995	49,307	
		Road & Bridge	49,554,927	0.3566	0.3566	176,713	
	Butler Township Harrison County	General Revenue	2,988,903	0.0992	0.0992	2,965	
		Road & Bridge	2,988,903	0.4477	0.4477	13,381	
		Special Road & Bridge	2,988,903	0.3472	0.3472	10,377	2023
	Clay Township Harrison County	General Revenue	3,523,503	0.1000	0.1000	3,524	
		Road & Bridge	3,523,503	0.5000	0.5000	17,618	
		Special Road & Bridge	3,523,503	0.3500	0.3500	12,332	2023
	Colfax Township Harrison County	General Revenue	9,254,398	0.1000	0.1000	9,254	
		Road & Bridge	9,254,398	0.4928	0.4928	45,606	
		Special Road & Bridge	9,254,398	0.3500	0.3500	32,390	2023
	Cypress Township Harrison County	General Revenue	3,105,447	0.1000	0.1000	3,105	
		Road & Bridge	3,105,447	0.4998	0.4998	15,521	
		Special Road & Bridge	3,105,447	0.3500	0.3500	10,869	2023

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Harrison</b>	Dallas Township Harrison County	General Revenue	3,137,078	0.0984	0.0984	3,087	2023
		Road & Bridge	3,137,078	0.4284	0.4284	13,439	
		Special Road & Bridge	3,137,078	0.3500	0.3500	10,980	
	Fox Creek Township Harrison County	General Revenue	2,637,738	0.1000	0.1000	2,638	2023
		Road & Bridge	2,637,738	0.4815	0.4815	12,701	
		Special Road & Bridge	2,637,738	0.3500	0.3500	9,232	
	Grant Township Harrison County	General Revenue	6,188,147	0.0863	0.0863	5,340	2023
		Road & Bridge	6,188,147	0.4315	0.4315	26,702	
		Special Road & Bridge	6,188,147	0.3020	0.3020	18,688	
	Hamilton Township Harrison County	General Revenue	4,047,191	0.1000	0.1000	4,047	2023
		Road & Bridge	4,047,191	0.5000	0.5000	20,236	
		Special Road & Bridge	4,047,191	0.3500	0.3500	14,165	
	Jefferson Township Harrison County	General Revenue	6,163,870	0.1000	0.1000	6,164	2023
		Road & Bridge	6,163,870	0.4856	0.4856	29,932	
		Special Road & Bridge	6,163,870	0.3500	0.3500	21,574	
	Lincoln Township Harrison County	General Revenue	2,946,119	0.1000	0.1000	2,946	2023
		Road & Bridge	2,946,119	0.5000	0.5000	14,731	
		Special Road & Bridge	2,946,119	0.3500	0.3500	10,311	
	Madison Township Harrison County	General Revenue	7,685,945	0.0872	0.0872	6,702	2023
		Road & Bridge	7,685,945	0.4356	0.4356	33,480	
		Special Road & Bridge	7,685,945	0.3138	0.3138	24,118	
	Marion Township Harrison County	General Revenue	8,527,497	0.0938	0.0938	7,999	2023
		Road & Bridge	8,527,497	0.4317	0.4317	36,813	
		Special Road & Bridge	8,527,497	0.3500	0.3500	29,846	
	Sherman Township Harrison County	General Revenue	5,474,151	0.1000	0.1000	5,474	2023
		Road & Bridge	5,474,151	0.5000	0.5000	27,371	
		Special Road & Bridge	5,474,151	0.3500	0.3500	19,160	
	Sugar Creek Township Harrison County	General Revenue	6,045,170	0.0994	0.0994	6,009	2023
		Road & Bridge	6,045,170	0.3933	0.3933	23,776	
		Special Road & Bridge	6,045,170	0.3500	0.3500	21,158	
	Trail Creek Township Harrison County	General Revenue	4,378,843	0.1000	0.1000	4,379	2023
		Road & Bridge	4,378,843	0.5000	0.5000	21,894	
		Special Road & Bridge	4,378,843	0.3500	0.3500	15,326	
	Union Township Harrison County	General Revenue	6,345,704	0.0977	0.0977	6,200	2023
		Road & Bridge	6,345,704	0.4878	0.4878	30,954	
		Special Road & Bridge	6,345,704	0.3500	0.3500	22,210	
	Washington Township Harrison County	General Revenue	2,621,466	0.1000	0.1000	2,621	2023
		Road & Bridge	2,621,466	0.4997	0.4997	13,099	
		Special Road & Bridge	2,621,466	0.3500	0.3500	9,175	
	White Oak Township Harrison County	General Revenue	6,300,055	0.0971	0.0971	6,117	2023
		Road & Bridge	6,300,055	0.4557	0.4557	28,709	
		Special Road & Bridge	6,300,055	0.3500	0.3500	22,050	
	Ridgeway FPD	General Revenue	11,268,847	0.2774	0.2774	31,260	2034
	Gilman City FPD	General Revenue	15,568,562	0.3000	0.3000	46,706	
	New Hampton FPD	General Revenue	13,636,188	0.2972	0.2972	40,527	
	North Harrison County FPD	General Revenue	27,419,734	0.2956	0.2956	81,053	
	Cainsville FPD	General Revenue	12,739,531	0.2583	0.2583	32,906	
	Harrison County Health Department	General Revenue	144,627,717	0.2982	0.2982	431,280	
	Cainsville R-I School District	Operating Funds-Schools	8,326,975	5.5892	5.5892	465,411	
	South Harrison County R-II SD	Operating Funds-Schools	82,487,819	3.6700	3.6700	3,027,303	
		Operating Funds-Temp	82,487,819	0.6539	0.6539	539,388	
	North Harrison County R-III SD	Operating Funds-Schools	23,091,593	4.5000	4.5000	1,039,122	
	Gilman City R-IV School District	Operating Funds-Schools	14,158,300	5.1314	5.1314	726,519	
	Ridgeway R-V School District	Operating Funds-Schools	10,188,736	5.4603	5.4603	556,336	
	Harrison County	General Revenue	144,627,717	0.3757	0.3757	543,366	
<b>Henry</b>		Senior Services	144,627,717	0.0496	0.0496	71,735	2023
	Windsor Ambulance District	General Revenue	71,343,487	0.5207	0.3832	273,388	
	Deerfield Creek SRD Henry County	Road & Bridge	10,267,156	0.1495	0.1495	15,349	
	Fields Creek SRD 1 Henry County	Road & Bridge	39,186,808	0.3296	0.3296	129,160	
	Honey Creek SRD 1 Henry County	Road & Bridge	4,129,861	0.3350	0.3350	13,835	
	Montrose SRD Henry County	Road & Bridge	5,854,713	0.2681	0.2681	15,696	
	Mt. Hope SRD Henry County	Road & Bridge	2,300,822	0.4190	0.4190	9,640	
		Special Road & Bridge	2,300,822	0.3364	0.3364	7,740	
	Osage SRD 1 Henry County	Road & Bridge	9,055,839	0.2900	0.2900	26,262	
	Shawnee SRD 1 Henry County	Road & Bridge	7,978,412	0.3529	0.3529	28,156	
	Wagner SRD Henry County	Road & Bridge	1,510,804	0.3652	0.3652	5,517	
	Windsor SRD Henry County	Road & Bridge	50,266,700	0.2286	0.2286	114,910	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Henry</b>	Clinton Country Club SRD Henry County	Road & Bridge	4,349,541	0.2046	0.2046	8,899	
		Special Road & Bridge	4,349,541	0.4158	0.4158	18,085	2025
	City of Blairstown	General Revenue	657,652	0.8445	0.8445	5,554	
		Parks & Recreation	657,652	0.2500	0.2500	1,644	2025
		Streets	657,652	0.5000	0.5000	3,288	2025
	Village of Brownington	General Revenue	581,586	0.8684	0.8684	5,050	
	City of Calhoun	Fire	3,169,538	0.2000	0.2000	6,339	2024
		General Revenue	3,169,538	0.5372	0.5372	17,027	
		Police	3,169,538	0.2500	0.2500	7,924	2024
	City of Clinton	General Revenue	193,493,866	0.4566	0.4566	883,493	
		Parks & Recreation	193,493,866	0.1278	0.1278	247,285	
	City of Deepwater	Cemetery	3,509,061	0.0828	0.0828	2,906	
		General Revenue	3,509,061	0.7115	0.7115	24,967	
		Lights	3,509,061	0.1241	0.1241	4,355	
	City of Montrose	General Revenue	4,906,581	0.7677	0.7677	37,668	
	City of Urich	General Revenue	5,635,899	0.7722	0.7722	43,520	
		Parks & Recreation	5,635,899	0.2382	0.2382	13,425	
	City of Windsor	General Revenue	33,303,242	0.5340	0.5340	177,839	
		Library	33,303,242	0.0000	0.0000	0	
		Parks	33,303,242	0.1981	0.1981	65,974	
		Pool	33,303,242	0.0991	0.0991	33,004	
		Recreation	33,303,242	0.0495	0.0495	16,485	
	Henry County Library District	General Revenue	500,973,870	0.1674	0.1674	838,630	
	Bear Creek Township Henry County	General Revenue	5,448,968	0.1637	0.1637	8,920	
		Road & Bridge	5,448,968	0.2866	0.2866	15,617	
		Special Road & Bridge	5,448,968	0.2452	0.2452	13,361	2025
	Bethlehem Township Henry County	General Revenue	18,739,316	0.1060	0.1060	19,864	
		Road & Bridge	18,739,316	0.2374	0.2374	44,487	
	Bogard Township Henry County	General Revenue	17,700,591	0.1382	0.1382	24,462	
		Road & Bridge	17,700,591	0.2924	0.2924	51,757	
		Special Road & Bridge	17,700,591	0.2437	0.2437	43,136	2024
	Clinton Township Henry County	General Revenue	162,013,643	0.0435	0.0435	70,476	
		Road & Bridge	162,013,643	0.0871	0.0871	141,114	
	Davis Township Henry County	General Revenue	11,114,773	0.1758	0.1758	19,540	
		Road & Bridge	11,114,773	0.4394	0.4394	48,838	
	Deepwater Township Henry County	General Revenue	12,509,231	0.1445	0.1445	18,076	
		Road & Bridge	2,962,614	0.2996	0.2996	8,876	
	Deer Creek Township Henry County	General Revenue	13,996,018	0.1241	0.1241	17,369	
		Road & Bridge	8,092,777	0.3805	0.3805	30,793	
		Special Road & Bridge	8,092,777	0.1999	0.1999	16,177	2024
	Fairview Township Henry County	General Revenue	12,127,951	0.1355	0.1355	16,433	
		Road & Bridge	12,127,951	0.2891	0.2891	35,062	
	Fields Creek Township Henry County	General Revenue	75,439,787	0.1454	0.1454	109,689	
		Road & Bridge	28,815,054	0.2853	0.2853	82,209	
	Honey Creek Township Henry County	General Revenue	6,478,517	0.1309	0.1309	8,480	
		Road & Bridge	2,235,971	0.1348	0.1348	3,014	
	Leesville Township Henry County	General Revenue	28,525,040	0.1160	0.1160	33,089	
		Road & Bridge	28,525,040	0.2321	0.2321	66,207	
	Osage Township Henry County	General Revenue	17,818,608	0.1206	0.1206	21,489	
		Road & Bridge	8,762,769	0.2875	0.2875	25,193	
	Shawnee Township Henry County	General Revenue	13,330,714	0.1356	0.1356	18,076	
		Road & Bridge	5,352,302	0.3654	0.3654	19,557	
	Springfield Township Henry County	General Revenue	7,646,012	0.1595	0.1595	12,195	
		Road & Bridge	7,646,012	0.3989	0.3989	30,500	
	Tebo Township Henry County	General Revenue	14,474,120	0.1437	0.1437	20,799	
		Road & Bridge	14,474,120	0.3130	0.3130	45,304	
		Special Road & Bridge	14,474,120	0.1563	0.1563	22,623	2023
	Walker Township Henry County	General Revenue	10,224,504	0.1480	0.0740	7,566	
		Road & Bridge	10,224,504	0.2258	0.2258	23,087	
	White Oak Township Henry County	General Revenue	12,273,918	0.1607	0.1607	19,724	
		Road & Bridge	12,273,918	0.3391	0.3391	41,621	
	Windsor Township Henry County	General Revenue	50,266,700	0.1201	0.1201	60,370	
	Big Creek Township Henry County	General Revenue	10,845,458	0.1723	0.1723	18,687	
		Road & Bridge	10,845,458	0.2989	0.2989	32,417	
	Tightwad FPD	General Revenue	28,504,545	0.2501	0.2501	71,290	
	Henry County Health Center	General Revenue	500,973,870	0.0835	0.0835	418,313	
	Henry County R-I School District	Operating Funds-Schools	65,756,371	2.7500	2.7500	1,808,300	D

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Henry</u></b>	Henry County R-I School District	Debt Service	65,756,371	0.5675	0.5000	328,782	
	Shawnee R-III School District	Operating Funds-Schools	14,714,352	3.5178	3.5178	517,621	D
		Debt Service	14,714,352	0.4871	0.4584	67,451	
	Calhoun R-VIII School District	Operating Funds-Schools	17,593,757	3.4560	3.4560	608,040	D
	Leesville R-IX School District	Operating Funds-Schools	27,992,807	2.9423	2.9423	823,632	D
	Davis R-XII School District	Operating Funds-Schools	17,620,095	4.1269	4.1269	727,164	D
	Montrose R-XIV School District	Operating Funds-Schools	16,122,626	3.8807	3.8800	625,558	D
		Debt Service	16,122,626	2.3741	0.7944	128,078	
	Clinton School District	Operating Funds-Schools	263,665,515	3.0511	3.0511	8,044,699	D
		Debt Service	263,665,515	0.9759	0.8168	2,153,620	
	Henry County	General Revenue	500,973,870	0.2128	0.0354	177,345	
		Senior Services	500,973,870	0.0417	0.0417	208,906	
<b><u>Hickory</u></b>	City of Cross Timbers	General Revenue	1,070,226	0.4177	0.4177	4,470	
	City of Hermitage	General Revenue	6,182,629	0.5161	0.5161	31,909	
	City of Weaubleau	General Revenue	3,588,409	0.3877	0.3877	13,912	
	City of Wheatland	General Revenue	5,146,579	0.3282	0.3282	16,891	
	Hickory County Library District	General Revenue	158,736,576	0.1321	0.1321	209,691	
	Hickory County Health Department	General Revenue	158,736,576	0.1538	0.1538	244,137	
	Hickory County R-I School District	Operating Funds-Schools	59,445,009	2.8849	2.8849	1,714,929	D
		Debt Service	59,445,009	1.3447	0.8101	481,564	
	Wheatland R-II School District	Operating Funds-Schools	50,573,383	2.9265	2.9265	1,480,030	D
		Debt Service	50,573,383	0.6700	0.4136	209,172	
	Weaubleau R-III School District	Operating Funds-Schools	30,465,093	2.7671	2.7671	843,000	D
		Debt Service	30,465,093	1.1607	0.8900	271,139	
	Hermitage R-IV School District	Operating Funds-Schools	56,138,297	2.7500	2.7500	1,543,803	D
		Debt Service	56,138,297	0.5588	0.5238	294,052	
	Hickory County	General Revenue	158,736,576	0.3209	0.2978	472,718	
<b><u>Holt</u></b>		Road & Bridge	158,736,576	0.2455	0.2455	389,698	
	Corning SRD Holt County	Special Road & Bridge	5,703,785	0.3499	0.3499	19,958	2024
	South Union Township Independent SRD	Special Road & Bridge	7,360,941	0.2070	0.2070	15,237	2025
	Village of Bigelow	General Revenue	562,767	0.7748	0.7748	4,360	
	City of Craig	General Revenue	1,656,542	1.0000	1.0000	16,565	
		Motor Fuel	1,656,542	0.4000	0.4000	6,626	
	City of Forest City	General Revenue	3,646,549	0.9860	0.9860	35,955	
		Police	3,646,549	0.2958	0.2958	10,786	2025
	City of Maitland	General Revenue	2,641,841	1.0000	1.0000	26,418	
		General Revenue-Temp	2,641,841	0.2400	0.2400	6,340	2024
		Health	2,641,841	0.1500	0.1500	3,963	
		Lights	2,641,841	0.3500	0.3500	9,246	
	City of Mound City	General Revenue	17,733,371	0.8009	0.8009	142,027	
		Health	17,733,371	0.1716	0.1716	30,430	
		Library	17,733,371	0.4080	0.4080	72,352	
		Lights	17,733,371	0.3000	0.3000	53,200	2025
		Parks & Recreation	17,733,371	0.2861	0.2861	50,735	
	City of Oregon	General Revenue	8,642,755	1.0000	1.0000	86,428	
		Health	8,642,755	0.1928	0.1928	16,663	
		Library	8,642,755	0.3895	0.3895	33,664	
	Village of Big Lake	General Revenue	6,927,242	0.3037	0.3037	21,038	
		Health	6,927,242	0.1347	0.1347	9,331	
		Pumping and Dredging	6,927,242	0.3500	0.3500	24,245	2024
	Mound City Rural FPD	General Revenue	57,828,375	0.1993	0.1993	115,252	
	Southern FPD of Holt County	General Revenue	55,825,168	0.2195	0.2195	122,536	
	Northwest Holt County FPD	General Revenue	32,469,302	0.3913	0.3913	127,052	
	Maitland Volunteer FPD	General Revenue	9,381,632	0.3000	0.3000	28,145	
	Craig R-III School District	Operating Funds-Schools	30,227,922	4.6092	4.3000	1,299,801	D
	Mound City R-2 School District	Operating Funds-Schools	40,483,789	3.6875	3.6875	1,492,840	D
		Operating Funds-Temp	40,483,789	0.4200	0.4200	170,032	2033
	South Holt County R-I SD	Operating Funds-Schools	38,871,849	3.4892	3.4892	1,356,317	D
	Holt County	General Revenue	178,489,725	0.4034	0.4034	720,028	
		Johnson Grass	178,489,725	0.0369	0.0369	65,863	
		Road & Bridge	178,489,725	0.4084	0.4084	728,952	
		Senior Services	178,489,725	0.0463	0.0463	82,641	
<b><u>Howard</u></b>	Howard County Ambulance District	General Revenue	156,285,673	0.4900	0.4900	765,800	
	Moniteau Creek WSD	General Revenue	15,956,570	0.3200	0.3200	51,061	
	Armstrong SRD Howard County	Special Road & Bridge	11,868,558	0.3434	0.3434	40,757	2024
	Glasgow SRD 60 Howard County	Special Road & Bridge	31,064,952	0.3450	0.3450	107,174	2024
	City of Armstrong	General Revenue	2,097,558	0.8772	0.8772	18,400	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Howard</u></b>	City of Fayette	General Revenue	20,119,864	0.5907	0.5907	118,848	
	City of Franklin	General Revenue	485,326	1.0000	1.0000	4,853	
	City of New Franklin	General Revenue	8,649,775	0.6576	0.6576	56,881	
	City of Glasgow	General Revenue	14,913,712	0.5766	0.5766	85,992	
		Library	14,913,712	0.2500	0.2500	37,284	
		Parks & Recreation	14,913,712	0.2711	0.2711	40,431	
		Debt Service	14,913,712	0.5257	0.5257	78,401	
	Howard County Library District	General Revenue	142,093,148	0.1000	0.1000	142,093	
	Howard County FPD	General Revenue	88,731,060	0.5200	0.5200	461,402	
		Debt Service	88,731,060	0.1300	0.1288	114,286	
	Armstrong FPD	General Revenue	21,106,338	0.2960	0.2960	62,475	
	Glasgow Volunteer FPD	General Revenue	45,976,920	0.2602	0.2602	119,632	
	New Franklin R-I School District	Operating Funds-Schools	33,415,606	4.4266	4.4266	1,479,175	D
		Debt Service	33,415,606	0.8635	0.8230	275,010	
	Fayette R-III School District	Operating Funds-Schools	64,871,513	4.2200	4.2200	2,737,578	D
		Debt Service	64,871,513	1.0867	0.7762	503,533	
	Glasgow School District	Operating Funds-Schools	32,243,876	4.7745	4.7745	1,539,484	D
	Howard County	Developmental Dis. Board	156,285,673	0.1000	0.1000	156,286	
		General Revenue	156,285,673	0.4126	0.2818	440,413	
		Road & Bridge	112,924,917	0.3086	0.3086	348,486	
<b><u>Howell</u></b>	South Howell Ambulance District	General Revenue	429,622,266	0.0000	0.0000	0	
	Willow Springs Ambulance District	General Revenue	110,499,494	0.2716	0.2716	300,117	
	Mountain View-Summersville AD	General Revenue	108,362,296	0.1873	0.1873	202,963	
	City of Mountain View	General Revenue	31,728,642	0.0000	0.0000	0	
		Library	31,728,642	0.0000	0.0000	0	
	City of West Plains	General Revenue	191,000,826	0.3106	0.3106	593,249	
		Library	191,000,826	0.1954	0.1954	373,216	
	City of Willow Springs	General Revenue	26,546,381	0.5122	0.5122	135,971	
		Library	26,546,381	0.1635	0.1635	43,403	
	Howell County Rural FPD 1	General Revenue	141,295,116	0.2598	0.2598	367,085	
	Pomona FPD	General Revenue	32,023,598	0.2900	0.2900	92,868	
	Brandsville FPD	General Revenue	14,805,857	0.2812	0.2812	41,634	
	Pumpkin Center FPD	General Revenue	5,865,820	0.2927	0.2927	17,169	
	Howell County Health Department	General Revenue	592,413,565	0.0935	0.0935	553,907	
	Howell Valley R-I School District	Operating Funds-Schools	30,579,700	3.9409	3.9409	1,205,115	D
	Mountain View-Birch Tree R-III SD	Operating Funds-Schools	90,203,960	2.7816	2.7816	2,509,113	D
		Operating Funds-Temp	90,203,960	0.8467	0.8467	763,757	2028
	Willow Springs R-IV School District	Operating Funds-Schools	97,932,194	2.7500	2.7500	2,693,135	D
	Richards R-V School District	Operating Funds-Schools	53,956,435	2.7500	2.7500	1,483,802	E
	West Plains R-VII School District	Operating Funds-Schools	197,367,791	3.7476	3.7476	7,396,555	D
	Glenwood R-VIII School District	Operating Funds-Schools	38,219,910	3.0700	3.0700	1,173,351	D
	Junction Hill C-12 School District	Operating Funds-Schools	23,566,040	3.3440	3.3440	788,048	D
	Fairview R-XI School District	Operating Funds-Schools	61,275,110	3.6803	3.6800	2,254,924	D
	Howell County	Developmental Dis. Board	592,413,565	0.0569	0.0569	337,083	
		General Revenue	597,654,165	0.2759	0.0000	0	
		Road & Bridge	597,654,165	0.2096	0.1775	1,060,836	
<b><u>Iron</u></b>	Iron County Ambulance District	General Revenue	242,686,025	0.1410	0.0000	0	
	Iron County SRD 1	Road & Bridge	242,686,025	0.2840	0.2840	689,228	
	City of Annapolis	General Revenue	23,559,650	0.4200	0.4200	98,951	
	City of Arcadia	General Revenue	6,114,520	0.4722	0.4722	28,873	
	Village of Des Arc	General Revenue	818,995	0.4497	0.4497	3,683	
	City of Ironton	General Revenue	16,293,189	0.5935	0.5935	96,700	
		Parks & Recreation	16,293,189	0.1697	0.1697	27,650	
	City of Pilot Knob	General Revenue	7,452,552	0.4303	0.4303	32,068	
	City of Viburnum	General Revenue	10,424,061	0.9882	0.9882	103,011	
		Health	10,424,061	0.1976	0.1976	20,598	
		Parks & Recreation	10,424,061	0.2273	0.2273	23,694	
		Solid Waste Landfill	10,424,061	0.0988	0.0988	10,299	
	Iron County Library District	General Revenue	242,686,025	0.2000	0.2000	485,372	
	Quad County FPD	General Revenue	99,355,583	0.3661	0.3661	363,741	
	Southern Iron County FPD	General Revenue	50,948,667	0.2290	0.2290	116,672	
	Pilot Knob FPD	General Revenue	80,814,291	0.2881	0.2881	232,826	
	Iron County Health Department	General Revenue	242,686,025	0.0943	0.0943	228,853	
	South Iron County R-I SD	Operating Funds-Schools	45,480,172	3.9021	3.9021	1,774,682	D
	Arcadia Valley R-II School District	Operating Funds-Schools	71,092,318	2.7500	2.7500	1,955,039	E
		Debt Service	71,092,318	0.7294	0.6200	440,772	
	Bellevue R-III School District	Operating Funds-Schools	13,061,370	3.3357	3.3357	435,688	D

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Iron</u></b>	Iron County C-4 School District	Operating Funds-Schools	93,902,828	3.4300	3.4300	3,220,867	D
		Developmental Dis. Board	242,686,025	0.0943	0.0943	228,853	
		General Revenue	242,686,025	0.3994	0.3131	759,850	
<b><u>Jackson</u></b>	PWSD 17 Jackson County	General Revenue	171,383,569	0.0386	0.0386	66,154	2023
	City of Blue Springs	General Revenue	1,420,614,732	0.4259	0.4259	6,050,398	
		Debt Service	1,420,614,732	0.2055	0.1500	2,130,922	
		General Revenue	43,080,736	0.4387	0.4387	188,995	
	City of Buckner	General Revenue	376,244,389	0.4012	0.4012	1,509,492	
		Health	376,244,389	0.0353	0.0353	132,814	
		Parks & Recreation	376,244,389	0.0886	0.0886	333,353	
	City of Grain Valley	Debt Service	376,244,389	0.5530	0.5530	2,080,631	
		General Revenue	513,363,939	0.6900	0.6900	3,542,211	
		Parks & Recreation	513,363,939	0.0828	0.0828	425,065	
	City of Grandview	Debt Service	513,363,939	0.3800	0.3800	1,950,783	
		Fire	146,897,567	0.4313	0.4313	633,569	
		General Revenue	146,897,567	0.3178	0.3178	466,840	
	City of Greenwood	Hydrant	146,897,567	0.0137	0.0137	20,125	
		Debt Service	146,897,567	0.1919	0.1919	281,896	
		General Revenue	1,913,947,167	0.3235	0.3235	6,191,619	
	City of Independence	Health & Recreation	1,913,947,167	0.1524	0.1524	2,916,855	
		Indep. Sq. Spec. Benefit	4,813,321	0.5755	0.5755	27,701	
		General Revenue	12,733,334,143	0.5401	0.5401	68,772,738	
	City of Kansas City	Health	12,733,334,143	0.3752	0.3752	47,775,470	
		Health-Temp	12,733,334,143	0.1651	0.1651	21,022,735	
		Museum	12,733,334,143	0.0149	0.0149	1,897,267	
	City of Lake Lotawana	Debt Service	12,733,334,143	0.7906	0.4000	50,933,337	
		General Revenue	212,560,635	0.2276	0.2276	483,788	
		General Revenue	30,337,661	0.6387	0.6387	193,767	
	City of Lake Tapawingo	Debt Service	30,337,661	0.7113	0.7113	215,792	
		General Revenue	1,534,453	0.4156	0.4156	6,377	
		General Revenue	49,343,119	0.4730	0.4730	233,393	
	City of Lone Jack	General Revenue	176,153,199	0.4728	0.4728	832,852	
		Debt Service	176,153,199	0.5627	0.2919	514,191	
		General Revenue	522,460,640	0.2529	0.2529	1,321,303	
	City of Raytown	Parks & Recreation	522,460,640	0.1263	0.1263	659,868	
		General Revenue	7,021,189	0.2746	0.2746	19,280	
		General Revenue	98,728,383	0.6546	0.6546	646,276	
	City of Sugar Creek	Health	98,728,383	0.0851	0.0851	84,018	
		General Revenue	3,302,603,315	0.7899	0.7899	26,087,264	
		Parks & Recreation	3,302,603,315	0.1198	0.1198	3,956,519	
	City of Lee's Summit	Debt Service	3,302,603,315	0.4076	0.3697	12,209,724	
		General Revenue	5,664,960	0.3935	0.3935	22,292	
		General Revenue	21,607,939,570	0.2911	0.2911	62,900,712	
	Mid Continent Library District	General Revenue	5,686,971,169	0.4762	0.4762	27,081,357	
	Kansas City Public Library District	Ambulance	1,841,354,140	0.1099	0.1099	2,023,648	
		Dispatch	1,841,354,140	0.0144	0.0144	265,155	
		General Revenue	1,841,354,140	1.0850	0.9404	17,316,094	
	Central Jackson County FPD	Debt Service	1,841,354,140	0.1691	0.1200	2,209,625	
		Ambulance	195,521,184	0.1950	0.1950	381,266	
		General Revenue	195,521,184	0.7149	0.7149	1,397,781	
	Lone Jack Community FPD	Ambulance	516,229,939	0.2410	0.2410	1,244,114	
		General Revenue	516,229,939	0.5566	0.5566	2,873,336	
		Pension	516,229,939	0.0356	0.0356	183,778	
	Fort Osage FPD	Debt Service	516,229,939	0.3179	0.2500	1,290,575	
		Ambulance	299,164,767	0.4847	0.4847	1,450,052	
		Dispatch	299,164,767	0.0226	0.0226	67,611	
	General Revenue	General Revenue	299,164,767	0.6498	0.6498	1,943,973	
		Debt Service	299,164,767	0.3111	0.2800	837,661	
		Ambulance	15,351,211	0.2643	0.2615	40,143	
	Inter City FPD	Ambulance/EMS	15,351,211	0.3524	0.3486	53,514	
		General Revenue	15,351,211	0.5367	0.3048	46,790	
		Debt Service	15,351,211	0.3470	0.3432	52,685	
	Southern Jackson County FPD	Ambulance	506,522,574	0.2485	0.2485	1,258,709	
		General Revenue	506,522,574	0.6129	0.6129	3,104,477	
		Debt Service	506,522,574	0.1500	0.1500	759,784	
	Jackson County Health Department	General Revenue	17,584,339,191	0.2261	0.1405	24,705,997	
	Metropolitan Community College	General Revenue	25,661,333,224	0.1780	0.1780	45,677,173	



Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Jackson</b>	Fort Osage R-I School District	Operating Funds-Schools	482,674,590	5.1482	5.1482	24,849,053	BD
		Debt Service	482,674,590	1.6958	1.1018	5,318,109	
	Blue Springs R-IV School District	Operating Funds-Schools	2,371,546,590	4.3317	3.9760	94,292,692	
		Debt Service	2,371,546,590	1.8411	1.0875	25,790,569	
	Grain Valley R-V School District	Operating Funds-Schools	567,445,737	2.7882	2.7882	15,821,522	D
		Debt Service	567,445,737	1.8476	1.7000	9,646,578	
	Oak Grove R-VI School District	Operating Funds-Schools	241,388,200	2.8206	2.8206	6,808,596	D
		Debt Service	241,388,200	1.9119	1.8670	4,506,718	
	Lee's Summit R-VII School District	Operating Funds-Schools	3,385,243,877	4.5962	3.8412	130,033,988	BE
		Debt Service	3,385,243,877	1.0710	0.8700	29,451,622	
	Hickman Mills C-1 School District	Operating Funds-Schools	720,597,241	4.7273	4.7273	34,064,793	D
		Debt Service	720,597,241	1.3826	1.1000	7,926,570	
	Raytown C-2 School District	Operating Funds-Schools	1,042,066,886	5.1994	5.1994	54,181,226	BD
		Debt Service	1,042,066,886	1.7550	1.1206	11,677,402	
	Grandview C-4 School District	Operating Funds-Schools	803,762,689	4.2954	4.2954	34,524,823	D
		Debt Service	803,762,689	1.3666	1.3666	10,984,221	
	Lone Jack C-6 School District	Operating Funds-Schools	118,687,535	2.7870	2.7870	3,307,822	D
		Debt Service	118,687,535	1.9828	1.9828	2,353,336	
	Independence 30 School District	Operating Funds-Schools	1,635,110,960	4.3190	4.1990	68,658,309	BD
		Debt Service	1,635,110,960	1.1047	0.9181	15,011,954	
	Kansas City 33 School District	Operating Funds-Schools	5,150,026,589	2.4679	2.1948	113,032,784	
		Article X, Section 11(g)	5,150,026,589	2.7651	2.7651	142,403,385	F 2023
	Center 58 School District	Operating Funds-Schools	694,408,501	3.9923	3.9923	27,722,871	D
		Debt Service	694,408,501	0.9437	0.9000	6,249,677	
	Jackson County	Developmental Dis. Board	17,584,339,191	0.0716	0.0716	12,590,387	
		General Revenue	17,584,339,191	0.2127	0.2127	37,401,889	
		Mental Health	17,584,339,191	0.0953	0.0953	16,757,875	
		Parks & Recreation	17,584,339,191	0.1138	0.0949	16,687,538	
		Road & Bridge	17,584,339,191	0.2115	0.0635	11,166,055	
	Carl Junction SRD Jasper County	Road & Bridge	90,560,960	0.2926	0.2926	264,981	
	Carthage SRD Jasper County	Road & Bridge	403,500,354	0.2348	0.2348	947,419	
	Joplin SRD Newton-Jasper County	Road & Bridge	1,550,423,892	0.2235	0.2235	3,465,197	
	City of Alba	General Revenue	4,886,761	0.6054	0.6054	29,584	
		Parks & Recreation	4,886,761	0.1596	0.1596	7,799	
	City of Asbury	General Revenue	2,326,492	0.5455	0.5455	12,691	
	Village of Avilla	General Revenue	1,249,099	0.1909	0.1909	2,385	
	City of Carl Junction	General Revenue	114,401,121	0.4662	0.4662	533,338	
		Debt Service	114,401,121	0.3601	0.3601	411,958	
	City of Carterville	General Revenue	13,326,483	0.6037	0.6037	80,452	
		Debt Service	13,326,483	0.5964	0.5964	79,479	
	City of Carthage	General Revenue	148,974,659	0.3335	0.3335	496,830	
		Health	148,974,659	0.0758	0.0758	112,923	
		Library	148,974,659	0.1665	0.1665	248,043	
		Parks & Recreation	148,974,659	0.1439	0.1439	214,375	
	City of Duenweg	General Revenue	17,123,988	0.6271	0.6271	107,385	
	City of Jasper	General Revenue	8,789,766	0.7839	0.7839	68,903	
	City of La Russell	General Revenue	1,254,781	0.0000	0.0000	0	
	City of Neck City	General Revenue	1,590,264	0.2519	0.2519	4,006	
	City of Oronogo	General Revenue	32,438,094	0.2596	0.2596	84,209	
		Streets	32,438,094	0.1239	0.1239	40,191	
	City of Purcell	General Revenue	3,674,797	0.2869	0.2869	10,543	
	Village of Reeds	General Revenue	1,239,295	0.1590	0.1590	1,970	
	City of Sarcoxie	General Revenue	13,112,574	0.5574	0.5574	73,089	
		Health	13,112,574	0.0000	0.0000	0	
		Parks & Recreation	13,112,574	0.1065	0.1065	13,965	
	City of Waco	General Revenue	785,925	0.2442	0.2442	1,919	
	City of Webb City	General Revenue	142,626,441	0.3710	0.3710	529,144	
		Library	142,626,441	0.2498	0.2498	356,281	
		Parks & Recreation	142,626,441	0.0841	0.0841	119,949	
	City of Joplin	Health	753,175,380	0.0582	0.0582	438,348	
		Library	670,459,860	0.2459	0.2459	1,648,661	
		Parks & Recreation	753,175,380	0.0582	0.0582	438,348	
		Solid Waste Landfill	753,175,380	0.0582	0.0582	438,348	
	Carthage FPD	General Revenue	192,976,445	0.2500	0.2500	482,441	
	Duenweg Volunteer FPD	General Revenue	142,574,226	0.5434	0.5434	774,748	
	Carl Junction FPD	General Revenue	271,895,064	0.4858	0.4858	1,320,866	
	Oronogo FPD	General Revenue	67,369,965	0.8649	0.8649	582,683	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Jasper</u></b>	Central Jasper County FPD	General Revenue	41,686,438	0.2725	0.2725	113,596	
	Tri-Cities FPD	General Revenue	41,504,495	0.8796	0.8796	365,074	
	Asbury FPD	General Revenue	16,025,252	0.3000	0.3000	48,076	
	Jasper Volunteer FPD	General Revenue	53,661,791	0.2953	0.2953	158,463	
	Sarcozie Rural FPD	General Revenue	46,138,829	0.2150	0.2150	99,198	
	Carl Junction R-I School District	Operating Funds-Schools	312,028,273	2.9514	2.9514	9,209,202	D
		Debt Service	312,028,273	1.0208	1.0208	3,185,185	
	Avilla R-XIII School District	Operating Funds-Schools	27,706,032	3.5388	3.5388	980,461	D
	Jasper County R-V School District	Operating Funds-Schools	58,082,148	3.3711	3.3711	1,958,007	D
	Sarcozie R-II School District	Operating Funds-Schools	45,580,287	3.3018	3.3000	1,504,149	D
	Carthage R-IX School District	Operating Funds-Schools	379,506,165	2.7666	2.7666	10,499,418	D
		Operating Funds-Temp	379,506,165	0.2860	0.2860	1,085,388	2024
		Debt Service	379,506,165	0.9024	0.8300	3,149,901	
	Webb City R-VII School District	Operating Funds-Schools	335,491,665	2.7500	2.7500	9,226,021	D
		Debt Service	335,491,665	1.0845	0.6800	2,281,343	
	Joplin R-VIII School District	Operating Funds-Schools	1,173,384,723	2.9159	2.9100	34,145,495	D
		Debt Service	1,173,384,723	1.2313	0.7500	8,800,385	
	Jasper County	Common Road District	574,599,271	0.2039	0.2039	1,171,608	
		Developmental Dis. Board	2,166,299,378	0.0845	0.0845	1,830,523	
		General Revenue	2,166,299,378	0.3102	0.1114	2,413,258	
		Mental Health	2,166,299,378	0.0845	0.0845	1,830,523	
<b><u>Jefferson</u></b>	Big River Ambulance District	General Revenue	397,751,855	0.3712	0.2727	1,084,669	
		Debt Service	397,751,855	0.4233	0.2800	1,113,705	
	Joachim-Plattin Ambulance District	General Revenue	1,122,053,179	0.3057	0.1231	1,381,247	
	North Jefferson Ambulance District	General Revenue	480,531,646	0.4509	0.2666	1,281,097	
		Pension	480,531,646	0.0455	0.0455	218,642	
		Debt Service	480,531,646	0.3901	0.2600	1,249,382	
	Valle Ambulance District	General Revenue	534,422,535	0.4092	0.2620	1,400,187	
	Rock Township Ambulance District	General Revenue	1,675,167,821	0.1929	0.1000	1,675,168	
		Debt Service	1,675,167,821	0.1216	0.1000	1,675,168	
	Festus SRD Jefferson County	Road & Bridge	689,166,821	0.1704	0.1704	1,174,340	
	Hillsboro SRD Jefferson County	Road & Bridge	34,740,117	0.1847	0.1847	64,165	
	City of Arnold	General Revenue	352,080,667	0.3630	0.1815	639,026	
	Village of Cedar Hill Lakes	General Revenue	2,555,641	0.4590	0.4590	11,730	
	City of Crystal City	General Revenue	95,265,264	0.4891	0.4891	465,942	
		Library	95,265,264	0.1291	0.1291	122,987	
		Parks & Recreation	95,265,264	0.1291	0.1291	122,987	
	City of De Soto	General Revenue	88,928,186	0.4212	0.4212	374,566	
		Library	88,928,186	0.3369	0.3369	299,599	
		Parks & Recreation	88,928,186	0.1075	0.1075	95,598	
	City of Festus	General Revenue	248,040,296	0.3267	0.3267	810,348	
		Health	248,040,296	0.0743	0.0743	184,294	
		Library	248,040,296	0.1023	0.1023	253,745	
		Parks & Recreation	248,040,296	0.1023	0.1023	253,745	
	City of Herculaneum	General Revenue	107,672,708	0.6482	0.6482	697,934	
	City of Hillsboro	General Revenue	55,248,891	0.4168	0.4168	230,277	
		Parks & Recreation	55,248,891	0.0747	0.0747	41,271	
	City of Kimmswick	General Revenue	3,100,860	0.0000	0.0000	0	
	City of Olympian Village	General Revenue	5,842,973	0.2290	0.2290	13,380	
		Streets	5,842,973	0.1190	0.1190	6,953	
	Village of Parkdale	General Revenue	1,883,532	0.1999	0.1999	3,765	
	City of Pevely	General Revenue	128,947,215	0.8534	0.8534	1,100,436	
	Village of Scotsdale	General Revenue	4,217,859	0.3110	0.3110	13,118	
	City of Byrnes Mill	General Revenue	55,773,988	0.3701	0.3701	206,420	
	Northwest Library Subdistrict	General Revenue	818,691,495	0.2643	0.2643	2,163,802	
	Windsor-Fox Library Subdistrict	General Revenue	1,646,807,268	0.2604	0.2604	4,288,286	
	Antonia FPD	Dispatch	304,153,768	0.0241	0.0241	73,301	
		General Revenue	304,153,768	0.9128	0.8390	2,551,850	
		Pension	304,153,768	0.0403	0.0403	122,574	
	Cedar Hill FPD	General Revenue	234,170,367	1.2161	1.2161	2,847,746	
		Pension	234,170,367	0.0429	0.0429	100,459	
	Dunklin FPD	General Revenue	234,321,890	0.6141	0.6141	1,438,971	
		Pension	234,321,890	0.0460	0.0460	107,788	
	Goldman FPD	Dispatch	86,927,482	0.0425	0.0425	36,944	
		General Revenue	86,927,482	1.0589	1.0589	920,475	
	Hematite FPD	General Revenue	102,130,047	0.6887	0.6887	703,370	
	High Ridge FPD	Dispatch	569,332,224	0.0438	0.0438	249,368	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Jefferson</u></b>	High Ridge FPD	General Revenue	569,332,224	0.9620	0.7570	4,309,845	B
		Pension	569,332,224	0.0701	0.0701	399,102	
	Hillsboro FPD	General Revenue	188,381,055	0.9224	0.8212	1,546,985	
	Jefferson R-7 FPD	General Revenue	234,337,631	0.4816	0.4816	1,128,570	
	Rock Community FPD	Dispatch	1,013,173,627	0.0427	0.0427	432,625	
		General Revenue	1,013,173,627	1.2142	0.9805	9,934,167	
		Pension	1,013,173,627	0.0864	0.0864	875,382	
		Debt Service	1,013,173,627	0.1262	0.0700	709,222	
	De Soto Rural FPD	General Revenue	275,484,072	1.0475	1.0475	2,885,696	
	Mapaville FPD	General Revenue	75,126,304	0.9236	0.9236	693,867	
	Saline Valley FPD	Dispatch	372,177,071	0.0347	0.0347	129,145	
		General Revenue	372,177,071	1.3129	1.3129	4,886,313	
		Pension	372,177,071	0.0780	0.0780	290,298	
	Jefferson County Health Department	General Revenue	4,368,948,253	0.1003	0.1003	4,382,055	
	Jefferson College	General Revenue	4,241,949,532	0.3112	0.3112	13,200,947	
	Northwest R-I School District	Operating Funds-Schools	774,146,728	3.7040	3.6995	28,639,558	D
		Debt Service	774,146,728	0.8346	0.5896	4,564,369	
	Grandview R-II School District	Operating Funds-Schools	74,349,608	3.3135	3.3094	2,460,526	D
		Debt Service	74,349,608	1.7155	1.3683	1,017,326	
	Hillsboro R-III School District	Operating Funds-Schools	370,590,878	3.3941	3.3941	12,578,225	D
		Debt Service	370,590,878	0.5190	0.5000	1,852,954	
	Dunklin R-V School District	Operating Funds-Schools	214,058,297	3.8773	3.8773	8,299,682	D
		Debt Service	214,058,297	1.3608	0.9500	2,033,554	
	Festus R-VI School District	Operating Funds-Schools	368,906,449	4.0957	4.0957	15,109,301	D
	Jefferson County R-VII SD	Operating Funds-Schools	229,089,330	3.7856	3.7840	8,668,740	D
		Debt Service	229,089,330	0.8658	0.8127	1,861,809	
	Sunrise R-IX School District	Operating Funds-Schools	48,779,251	3.5040	3.5040	1,709,225	BD
		Debt Service	48,779,251	1.2675	1.1222	547,401	
	Windsor C-1 School District	Operating Funds-Schools	301,321,335	3.2490	3.2490	9,789,930	D
		Debt Service	301,321,335	1.8206	1.5295	4,608,710	
	Fox C-6 School District	Operating Funds-Schools	1,288,883,492	3.8779	3.8779	49,981,613	D
		Debt Service	1,288,883,492	0.5355	0.3901	5,027,935	
	Crystal City 47 School District	Operating Funds-Schools	70,680,664	4.7148	4.7148	3,332,452	D
	De Soto 73 School District	Operating Funds-Schools	251,703,528	3.4262	3.4262	8,623,866	D
		Debt Service	251,703,528	1.0396	0.9801	2,466,946	
	Jefferson County	Developmental Dis. Board	4,368,948,253	0.0857	0.0857	3,744,189	
		General Revenue	4,368,948,253	0.1714	0.0000	0	
		Mental Health	4,368,948,253	0.0857	0.0857	3,744,189	
		Parks & Recreation	4,368,948,253	0.0256	0.0256	1,118,451	
		Police	2,329,430,739	0.3221	0.3221	7,503,096	
		Road & Bridge	3,645,958,082	0.2258	0.2258	8,232,573	
		General Revenue	800,209,255	0.2890	0.2890	2,312,605	
		General Revenue	809,580,803	0.1497	0.1497	1,211,942	
		General Revenue	60,970,747	0.2412	0.2412	147,061	
		General Revenue	1,888,651	0.7836	0.7836	14,799	
<b><u>Johnson</u></b>	City of Centerview	General Revenue	1,669,352	0.9981	0.9981	16,662	
	City of Chilhowee	General Revenue	23,039,011	0.7179	0.7179	165,397	
		Debt Service	23,039,011	0.2733	0.2733	62,966	
	City of Holden	General Revenue	6,303,036	0.7410	0.7410	46,705	
		Fire	29,128,019	0.3000	0.3000	87,384	
	City of Kingsville	General Revenue	29,128,019	0.6715	0.6715	195,595	2024
		Debt Service	29,128,019	0.2166	0.2166	63,091	
	City of Leeton	General Revenue	4,369,605	0.8880	0.8880	38,802	
		General Revenue	259,963,697	0.3549	0.3549	922,611	
	City of Warrensburg	Parks & Recreation	259,963,697	0.1928	0.1928	501,210	
		Debt Service	207,528,192	0.6759	0.5900	1,224,416	
	Trails Consolidated PLD	General Revenue	1,332,417,297	0.2562	0.2562	3,413,653	
	Johnson County FPD 2	General Revenue	180,859,001	0.3400	0.3400	614,921	
	Johnson County FPD	General Revenue	305,676,857	0.6049	0.6049	1,849,039	
		Debt Service	305,676,857	0.2373	0.1800	550,218	
	Johnson County Community Health	General Revenue	809,580,803	0.0963	0.0963	779,626	
	Kingsville R-I School District	Operating Funds-Schools	32,428,938	4.0781	4.0686	1,319,404	D
		Debt Service	32,428,938	0.8388	0.7476	242,439	
	Holden R-III School District	Operating Funds-Schools	136,807,069	3.5296	3.5296	4,828,742	D
		Debt Service	136,807,069	1.5456	1.0604	1,450,702	
	Chilhowee R-IV School District	Operating Funds-Schools	12,272,146	5.6500	5.5500	681,104	D
	Johnson County R-VII SD	Operating Funds-Schools	53,485,397	3.7500	3.7500	2,005,702	D

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Johnson</u></b>	Johnson County R-VII SD	Debt Service	53,485,397	1.0995	1.0599	566,892	
	Knob Noster R-VIII School District	Operating Funds-Schools	78,428,424	3.4441	3.4441	2,701,153	D
	Leeton R-X School District	Operating Funds-Schools	20,658,834	3.9843	3.9843	823,110	D
		Debt Service	20,658,834	0.9047	0.8600	177,666	
	Warrensburg R-VI School District	Operating Funds-Schools	357,227,196	4.4466	4.4466	15,884,464	D
		Debt Service	357,227,196	1.0746	0.8200	2,929,263	
	Johnson County	Developmental Dis. Board	809,580,803	0.1156	0.1156	935,875	
		General Revenue	809,580,803	0.3192	0.1085	878,395	
		Road & Bridge	809,580,803	0.2363	0.2363	1,913,039	
		Dispatch	119,546,553	0.0260	0.0260	31,082	
<b><u>Knox</u></b>	Knox County Ambulance District	General Revenue	119,546,553	0.3031	0.3031	362,346	
	Knox County NHD	General Revenue	118,402,097	0.3500	0.3500	414,407	B
	City of Baring	General Revenue	1,789,696	0.9006	0.9006	16,118	
	City of Edina	General Revenue	12,970,153	0.7500	0.7500	97,276	
		Lights	12,970,153	0.1500	0.1500	19,455	
	City of Hurdland	Fire	1,338,060	0.3270	0.3270	4,375	
		General Revenue	1,338,060	0.8842	0.8842	11,831	
	City of Knox City	General Revenue	1,690,183	1.0000	1.0000	16,902	
		Streets	1,690,183	0.5000	0.5000	8,451	2025
	Village of Newark	General Revenue	690,975	0.6129	0.6129	4,235	
	Village of Novelty	General Revenue	834,552	1.0000	1.0000	8,346	
		Streets	834,552	0.2499	0.2499	2,086	2023
	Knox County Library District	General Revenue	119,546,553	0.0866	0.0866	103,527	
	Knox County Health Department	General Revenue	119,546,553	0.2233	0.2233	266,947	
	Knox County R-I School District	Operating Funds-Schools	86,218,976	3.7000	3.7000	3,190,102	D
		Debt Service	86,218,976	0.3317	0.2000	172,438	
	Knox County	General Revenue	119,546,553	0.3770	0.2985	356,846	
		Road & Bridge	119,546,553	0.2735	0.2735	326,960	
		Special Road & Bridge	119,546,553	0.3500	0.3500	418,413	2026
<b><u>Laclede</u></b>	Lebanon SRD 1 Laclede County	Road & Bridge	328,346,098	0.3307	0.3307	1,085,841	
		Special Road & Bridge	328,346,098	0.2000	0.2000	656,692	2025
	Phillipsburg SRD 3 Laclede County	Road & Bridge	24,217,210	0.2628	0.2628	63,643	
		Special Road & Bridge	24,217,210	0.2300	0.2300	55,700	2025
	Laclede County SRD	Road & Bridge	172,255,999	0.2417	0.2417	416,343	
	Conway SRD 2 Laclede County	Road & Bridge	16,556,676	0.2377	0.2377	39,355	
		Special Road & Bridge	16,556,676	0.3470	0.3470	57,452	2023
	City of Conway	General Revenue	6,131,857	0.0000	0.0000	0	
	City of Lebanon	General Revenue	245,653,180	0.2591	0.2591	636,487	
		Parks & Recreation	245,653,180	0.0000	0.0000	0	
	Village of Phillipsburg	General Revenue	2,259,454	0.4118	0.4118	9,304	
	Village of Evergreen	Buildings Maint.	1,795,183	0.2771	0.2771	4,974	2025
		Fire Equipment Maint.	1,795,183	0.2771	0.2771	4,974	2025
		Fire Truck Maint.	1,795,183	0.2771	0.2771	4,974	2025
		Police Vehicle Maint.	1,795,183	0.2771	0.2771	4,974	2025
	Lebanon-Laclede County PLD	General Revenue	541,652,139	0.1339	0.1339	725,272	
	Lebanon Rural FPD	General Revenue	150,647,768	0.3600	0.3600	542,332	
	Bennett Spring FPD	General Revenue	14,012,098	0.2937	0.2937	41,154	
	Competition Volunteer FPD	General Revenue	13,988,065	0.2988	0.2988	41,796	
	Nebo Falcon FPD	General Revenue	15,884,789	0.2990	0.2990	47,496	
	Lebanon SBD	General Revenue	4,139,450	0.6888	0.6888	28,513	
	Lebanon Marketplace CID	General Revenue	745,860	0.9916	0.9916	7,396	
	Laclede County Health Department	General Revenue	541,652,139	0.0987	0.0987	534,611	
	Laclede County R-I School District	Operating Funds-Schools	51,011,741	2.7500	2.7500	1,402,823	E
		Debt Service	51,011,741	0.6450	0.4900	249,958	
	Gasconade C-4 School District	Operating Funds-Schools	12,137,085	3.7446	3.7446	454,485	D
	Lebanon R-III School District	Operating Funds-Schools	385,267,761	3.6437	3.6437	14,038,001	D
		Debt Service	385,267,761	0.9008	0.8463	3,260,521	
	Laclede County C-5 School District	Operating Funds-Schools	39,528,959	3.3000	3.3000	1,304,456	D
	Laclede County	Dev. Dis. Board-LEEP	541,652,139	0.0650	0.0650	352,074	
		Developmental Dis. Board	541,652,139	0.0671	0.0671	363,449	
		General Revenue	541,652,139	0.2988	0.0000	0	
<b><u>Lafayette</u></b>	Little Sni A Bar WSD	General Revenue	8,915,658	0.3938	0.3938	35,110	
	Tabo Creek Watershed Subdistrict	General Revenue	21,005,143	0.3812	0.3812	80,072	
	Wellington Napoleon WSD	General Revenue	5,559,453	0.4000	0.4000	22,238	
	Alma SRD Lafayette County	Special Road & Bridge	20,632,618	0.2864	0.2864	59,092	2024
	Corder SRD Lafayette County	Special Road & Bridge	16,365,669	0.3354	0.3354	54,890	2024
	Concordia SRD Lafayette County	Special Road & Bridge	62,942,196	0.3300	0.3300	207,709	2024

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Lafayette</b>	Dover SRD Lafayette County	Special Road & Bridge	15,284,800	0.3500	0.3500	53,497	2023
	Higginsville SRD Lafayette County	Special Road & Bridge	77,409,623	0.3384	0.3384	261,954	2023
	Mayview SRD Lafayette County	Special Road & Bridge	19,204,069	0.3500	0.3500	67,214	2025
	Odessa SRD Lafayette County	Special Road & Bridge	139,510,047	0.3200	0.3200	446,432	A 2026
	Waverly SRD Lafayette County	Special Road & Bridge	26,100,067	0.2800	0.2800	73,080	A 2026
	Wellington Napoleon SRD Lafayette County	Special Road & Bridge	38,629,384	0.3500	0.3500	135,203	2025
	City of Alma	General Revenue	5,541,670	0.4954	0.4954	27,453	
		General Revenue-Temp	5,541,670	0.3000	0.3000	16,625	A 2026
		Streets	5,541,670	0.4000	0.4000	22,167	2024
	Village of Aullville	General Revenue	939,266	0.4618	0.4618	4,338	
	City of Bates City	General Revenue	8,742,478	0.3285	0.3285	28,719	
	City of Concordia	General Revenue	34,591,227	0.8897	0.8897	307,758	
	City of Corder	General Revenue	3,686,310	0.6105	0.6105	22,505	
		Parks & Recreation	3,686,310	0.1503	0.1503	5,541	
	Village of Dover	General Revenue	1,199,274	0.3000	0.3000	3,598	
	City of Higginsville	General Revenue	54,051,779	0.4345	0.4345	234,855	
		Library	41,041,097	0.1754	0.1754	71,986	
		Parks & Recreation	54,051,779	0.3587	0.3587	193,884	
	City of Lexington	General Revenue	49,205,811	0.5701	0.5701	280,522	
		Health	49,205,811	0.1545	0.1545	76,023	
		Parks & Recreation	49,205,811	0.2896	0.2896	142,500	
	City of Mayview	General Revenue	1,968,126	0.8849	0.8849	17,416	
	City of Napoleon	General Revenue	3,184,413	0.8732	0.8732	27,806	
	City of Odessa	General Revenue	65,793,066	0.5658	0.5658	372,257	
		Parks & Recreation	65,793,066	0.1493	0.1493	98,229	
	City of Waverly	General Revenue	9,856,774	0.5625	0.5625	55,444	
		Streets	9,856,774	0.2270	0.2270	22,375	
	City of Wellington	General Revenue	8,478,874	0.5009	0.5009	42,471	
	City of Lake Lafayette	General Revenue	2,461,418	0.9994	0.9994	24,599	
		Streets	1,933,850	0.2961	0.2961	5,726	2024
	Corder FPD	General Revenue	26,725,705	0.2858	0.2858	76,382	
	Sni Valley FPD	Dispatch	328,319,113	0.0221	0.0221	72,559	
		Fire & Ambulance	328,319,113	0.1109	0.1109	364,106	
		General Revenue	328,319,113	0.7039	0.7039	2,311,038	
		Debt Service	328,319,113	0.2274	0.2274	746,598	
	Concordia FPD	Ambulance	80,025,475	0.2965	0.2965	237,276	
		General Revenue	80,025,475	0.2890	0.2890	231,274	
	Alma FPD	General Revenue	26,905,816	0.3509	0.3509	94,413	
	Wellington-Napoleon FPD	Ambulance	41,529,686	0.3309	0.3309	137,422	
		General Revenue	41,529,686	0.2633	0.2633	109,348	
	Odessa Fire & Rescue Protection	Ambulance	134,930,632	0.3000	0.3000	404,792	
		General Revenue	134,930,632	0.5914	0.5914	797,980	
	Mayview FPD	General Revenue	16,449,788	0.3000	0.3000	49,349	
	Higginsville FPD	General Revenue	88,515,944	0.2659	0.2659	235,364	
		Debt Service	88,515,944	0.5034	0.3085	273,072	
	Waverly FPD	General Revenue	24,192,801	0.2832	0.2832	68,514	
	Wellington-Napoleon R-IX RRD	Parks & Recreation	37,404,713	0.1958	0.1958	73,238	
	Lafayette County Health Department	General Revenue	563,885,590	0.0721	0.0721	406,562	
	Lafayette County Extension District	General Revenue	563,885,590	0.0700	0.0700	394,720	A
	Concordia R-II School District	Operating Funds-Schools	59,358,451	4.0787	4.0707	2,416,304	D
		Debt Service	59,358,451	0.4708	0.4613	273,821	
	Lafayette County C-1 SD	Operating Funds-Schools	90,870,297	3.7008	3.7008	3,362,928	BD
		Debt Service	90,870,297	0.9195	0.8631	784,302	
	Odessa R-VII School District	Operating Funds-Schools	172,475,380	3.5660	3.5660	6,150,472	D
		Debt Service	172,475,380	1.2040	1.1623	2,004,681	
	Santa Fe R-X School District	Operating Funds-Schools	41,553,481	4.3273	4.3273	1,798,144	D
		Debt Service	41,553,481	0.7013	0.7000	290,874	
	Wellington-Napoleon R-IX SD	Operating Funds-Schools	37,407,804	4.8373	4.8373	1,809,528	D
		Debt Service	37,407,804	1.0355	0.8859	331,396	
	Lexington R-V School District	Operating Funds-Schools	68,093,584	4.0168	4.0168	2,735,183	D
		Debt Service	68,093,584	1.2360	1.1912	811,131	
	Lafayette County	Common Road District	459,224	0.3500	0.3500	1,607	2023
		Common Road District 2-W	49,593,939	0.3300	0.3300	163,660	2024
		Common Road District I-E	24,198,961	0.3499	0.3499	84,672	2023
		Developmental Dis. Board	563,885,590	0.0633	0.0633	356,940	
		General Revenue	563,885,590	0.2886	0.1900	1,071,383	
		Noxious Weed	563,885,590	0.0117	0.0117	65,975	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Lafayette</u></b> <b><u>Lawrence</u></b>	Lafayette County	Road & Bridge	563,885,590	0.2128	0.2128	1,199,949	
	Mt. Vernon Ambulance District	General Revenue	222,572,042	0.1383	0.1383	307,817	
	Lawrence County NHD	General Revenue	617,626,671	0.1043	0.1043	644,185	
	Aurora SRD Lawrence County	Special Road & Bridge	135,729,998	0.1691	0.1691	229,519	2024
	Buck Prairie SRD Lawrence County	Special Road & Bridge	53,182,793	0.3752	0.3752	199,542	2025
	Freistatt SRD Lawrence County	Special Road & Bridge	11,492,183	0.3500	0.3500	40,223	A 2026
	Green Benefit SRD Lawrence County	Special Road & Bridge	10,193,479	0.2200	0.2200	22,426	2024
	Midway Benefit SRD Lawrence County	Special Road & Bridge	4,232,063	0.2394	0.2394	10,132	2025
	Miller Benefit SRD Lawrence County	Special Road & Bridge	29,180,664	0.1900	0.1900	55,443	2025
	Mt. Pleasant Benefit SRD Lawrence County	Special Road & Bridge	7,247,413	0.1974	0.1974	14,306	2025
	Mt. Vernon Benefit SRD Lawrence County	Special Road & Bridge	139,605,260	0.1585	0.1585	221,274	2025
	Pierce Benefit SRD Lawrence County	Special Road & Bridge	38,486,570	0.1862	0.1862	71,662	2024
	Red Oak Benefit SRD Lawrence County	Special Road & Bridge	18,494,851	0.2000	0.2000	36,990	2025
	Verona Benefit SRD Lawrence County	Special Road & Bridge	40,027,223	0.1900	0.1900	76,052	2025
	Vineyard Benefit SRD Lawrence County	Special Road & Bridge	6,441,972	0.2200	0.2200	14,172	2024
	City of Aurora	General Revenue	97,200,671	0.3630	0.3630	352,838	
	Village of Freistatt	General Revenue	1,477,153	0.2814	0.2814	4,157	
	City of Marionville	General Revenue	22,872,755	0.5627	0.5627	128,705	
	City of Miller	General Revenue	6,238,671	0.9797	0.9797	61,120	
	City of Pierce City	General Revenue	13,424,825	0.4490	0.4490	60,277	
		Parks & Recreation	13,424,825	0.1194	0.1194	16,029	
	City of Stotts City	General Revenue	1,603,302	0.4999	0.4999	8,015	
	City of Verona	General Revenue	11,391,572	0.9970	0.9970	113,574	
	Aurora Rural FPD	General Revenue	104,261,465	0.2826	0.2826	294,643	
	Pierce City FPD	General Revenue	56,371,703	0.2762	0.2762	155,699	
	Miller Rural FPD	General Revenue	38,240,257	0.1612	0.1612	61,643	
	Mt. Vernon FPD	General Revenue	135,128,597	0.2910	0.2910	393,224	
	Freistatt FPD	General Revenue	17,545,750	0.2854	0.2854	50,076	
	Stotts City FPD	General Revenue	14,516,369	0.1899	0.1899	27,567	
	Avilla FPD	General Revenue	26,985,609	0.2596	0.2596	70,055	
	Halltown FPD	General Revenue	37,520,850	0.2967	0.2967	111,324	
	Miller R-II School District	Operating Funds-Schools	74,272,664	3.2831	3.2600	2,421,289	D
		Operating Funds-Temp	74,272,664	0.0000	0.0000	0	2026
		Debt Service	74,272,664	0.7974	0.6100	453,063	
	Pierce City R-VI School District	Operating Funds-Schools	52,814,300	2.7500	2.7500	1,452,393	E
		Debt Service	52,814,300	0.8103	0.7900	417,233	
	Marionville R-IX School District	Operating Funds-Schools	53,252,031	2.8559	2.7500	1,464,431	E
		Debt Service	53,252,031	1.0377	0.9800	521,870	
	Mt. Vernon R-V School District	Operating Funds-Schools	149,528,142	2.7500	2.7500	4,112,024	D
		Debt Service	149,528,142	1.0422	0.9200	1,375,659	
	Aurora R-VIII School District	Operating Funds-Schools	145,467,207	2.3441	2.3441	3,409,897	E
		Operating Funds-Temp	145,467,207	0.4059	0.4059	590,451	2024
		Debt Service	145,467,207	1.2613	1.0500	1,527,406	
	Verona R-VII School District	Operating Funds-Schools	33,537,337	2.9472	2.9427	986,903	D
		Debt Service	33,537,337	1.7759	1.0073	337,822	
	Lawrence County	Common Road District 1	49,624,187	0.1967	0.1967	97,611	2025
		Common Road District 2	18,345,289	0.2072	0.2072	38,011	2025
		Developmental Dis. Board	617,626,671	0.0851	0.0851	525,600	
		General Revenue	617,626,671	0.2754	0.1022	631,214	
		Road & Bridge	617,626,671	0.0982	0.0982	606,509	
		Senior Services	617,626,671	0.0468	0.0468	289,049	
<b><u>Lewis</u></b>	Lewis County Ambulance District	General Revenue	172,179,914	0.2313	0.1181	203,344	
	Lewis County NHD	General Revenue	172,179,904	0.1377	0.1377	237,092	
	Buck & Doe Run Creeks WSD	General Revenue	5,239,440	0.4000	0.4000	20,958	
	Durgens Creek Watershed Subdistrict	General Revenue	3,566,820	0.3544	0.3544	12,641	
	Troublesome Creek WSD	General Revenue	14,850,225	0.3406	0.3406	50,580	
	Grassy Creek Watershed Subdistrict	General Revenue	9,794,260	0.3809	0.3809	37,306	
	Canton SRD Lewis County	Road & Bridge	44,815,240	0.2857	0.2857	128,037	
	Dickerson SRD Lewis County	Road & Bridge	1,523,837	0.3325	0.3325	5,067	
	La Grange SRD Lewis County	Road & Bridge	23,271,929	0.3465	0.3465	80,637	
	City of Canton	General Revenue	27,733,723	0.6749	0.6749	187,175	
		Levee	27,733,723	0.1879	0.1879	52,112	
		Library	27,733,723	0.2348	0.2348	65,119	
		Parks & Recreation	27,733,723	0.1879	0.1879	52,112	
		Debt Service	27,733,723	0.5183	0.5183	143,744	
	City of Ewing	General Revenue	4,300,900	0.7126	0.7126	30,648	
	City of La Belle	General Revenue	5,807,542	0.7409	0.7409	43,028	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Lewis</u></b>	City of La Belle	Streets	5,807,542	0.1000	0.1000	5,808	2024
		Streets-Temp	5,807,542	0.3500	0.3500	20,326	2023
	City of La Grange	Cemetery	12,955,604	0.1422	0.1422	18,423	
		General Revenue	12,955,604	0.5184	0.5184	67,162	
		Streets	12,955,604	0.2858	0.2858	37,027	
		General Revenue	5,180,144	0.7007	0.7007	36,297	
	City of Lewistown	General Revenue	1,480,407	0.6307	0.6307	9,337	
	Village of Monticello	General Revenue	144,581,575	0.0946	0.0946	136,774	
	Lewis County Library District	General Revenue	68,980,914	0.2963	0.2963	204,390	
		Debt Service	68,980,914	0.0812	0.0812	56,013	
		General Revenue	38,315,667	0.4230	0.4230	162,075	
	Ewing-Maywood R-4 FPD	General Revenue	41,955,369	0.3909	0.3909	164,004	
	Western Lewis County FPD	Debt Service	41,955,369	0.0486	0.0486	20,390	
		General Revenue	172,179,914	0.2353	0.2353	405,139	
	Canton R-V School District	Operating Funds-Schools	50,342,426	3.3209	3.3209	1,671,822	D
		Debt Service	50,342,426	0.7767	0.5500	276,883	
		Operating Funds-Schools	96,926,874	4.3319	4.3319	4,198,775	D
	Lewis County C-1 School District	Common Road District	98,104,737	0.2100	0.2100	206,020	2025
		General Revenue	172,179,914	0.3829	0.2634	453,522	
	Lewis County	Road & Bridge	98,104,737	0.2610	0.2610	256,053	
		General Revenue	1,204,158,213	0.2412	0.0898	1,081,334	
<b><u>Lincoln</u></b>	Lincoln County Ambulance District	Debt Service	1,204,158,213	0.0896	0.0800	963,327	
		General Revenue	14,862,438	0.1663	0.1663	24,716	
	Clarence Cannon Memorial WSD	Cemetery	21,299,744	0.1427	0.1427	30,395	
		General Revenue	21,299,744	0.4760	0.4760	101,387	
	City of Foley	General Revenue	1,158,965	0.7634	0.7634	8,848	
	City of Hawk Point	General Revenue	7,386,086	0.3083	0.3083	22,771	
	City of Moscow Mills	General Revenue	56,593,632	0.2315	0.2315	131,014	
		General Revenue & Water	56,593,632	0.4531	0.4531	256,426	
	City of Old Monroe	General Revenue	6,273,479	0.3065	0.3065	19,228	
	City of Silex	General Revenue	2,538,175	0.2730	0.2730	6,929	
		Debt Service	2,538,175	0.7984	0.7984	20,265	
	City of Troy	General Revenue	282,936,344	0.1648	0.1648	466,279	
	City of Winfield	General Revenue	18,411,812	0.3210	0.3210	59,102	
	Village of Truxton	General Revenue	589,783	0.3952	0.3952	2,331	
	Village of Chain of Rocks	General Revenue	1,621,656	0.3798	0.3798	6,159	
	Village of Fountain 'N Lakes	General Revenue	543,366	0.4703	0.4703	2,555	
	Winfield-Foley FPD	General Revenue	157,866,088	0.2181	0.2181	344,306	
		Debt Service	157,866,088	0.2133	0.2133	336,728	
	Lincoln County FPD	General Revenue	747,468,515	0.4569	0.2919	2,181,861	
		Debt Service	747,468,515	0.1985	0.1600	1,195,950	
	Elsberry FPD	General Revenue	75,541,593	0.2608	0.2608	197,012	
	Northwest FPD Lincoln County	General Revenue	61,285,805	0.2631	0.2631	161,243	
	Hawk Point FPD	General Revenue	69,279,334	0.3928	0.3928	272,129	
	Old Monroe FPD	General Revenue	62,207,106	0.2477	0.2477	154,087	
	Lincoln County Health Department	General Revenue	1,204,158,213	0.1682	0.1682	2,025,394	
		Operating Funds-Schools	50,268,906	3.0455	3.0455	1,530,940	D
	Silex R-I School District	Debt Service	50,268,906	1.0026	0.9629	484,039	
		Operating Funds-Schools	68,928,380	3.3843	3.3843	2,332,743	D
	Elsberry R-II School District	Debt Service	68,928,380	1.1670	0.9300	641,034	
		Operating Funds-Schools	804,592,730	3.3947	3.3947	27,313,509	D
	Troy R-III School District	Debt Service	804,592,730	1.4082	1.3750	11,063,150	
		Operating Funds-Schools	158,093,285	2.7703	2.7703	4,379,658	D
	Winfield R-IV School District	Debt Service	158,093,285	1.6599	1.5755	2,490,760	
		Developmental Dis. Board	1,204,158,213	0.0841	0.0841	1,012,697	
	Lincoln County	General Revenue	1,204,158,213	0.2927	0.1600	1,926,653	
		Hospital	1,204,158,213	0.1463	0.1398	1,683,413	
		Road & Bridge	1,204,158,213	0.2238	0.2238	2,694,906	
		General Revenue	197,509,366	0.2801	0.0700	138,257	
<b><u>Linn</u></b>	East Yellow Creek WSD	General Revenue	12,816,544	0.3609	0.3609	46,255	
	Marceline SRD Linn County	General Revenue	27,834,070	0.0996	0.0996	27,723	
		Road & Bridge	27,834,070	0.3695	0.3695	102,847	
	Purdin SRD Linn County	General Revenue	2,243,038	0.0000	0.0000	0	
		Road & Bridge	2,243,038	0.5000	0.5000	11,215	
		Special Road & Bridge	2,243,038	0.3500	0.3500	7,851	A
		Cemetery	50,330,755	0.0964	0.0964	48,519	2026
	City of Brookfield	General Revenue	50,330,755	0.8315	0.8315	418,500	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Linn</b>	City of Brookfield	Library	50,330,755	0.3619	0.3619	182,147	
		Parks & Recreation	50,330,755	0.1928	0.1928	97,038	
	City of Browning	General Revenue	939,289	1.0000	1.0000	9,393	
	City of Bucklin	General Revenue	3,946,204	0.9743	0.9743	38,448	
		Special Road & Bridge	3,946,204	0.6000	0.6000	23,677	A 2026
		Streets	3,946,204	0.4871	0.4871	19,222	
	City of Laclede	Cemetery	2,747,822	0.1000	0.1000	2,748	
		General Revenue	2,747,822	1.0000	1.0000	27,478	
	City of Linneus	General Revenue	1,728,969	0.6000	0.6000	10,374	
		Streets	1,728,969	0.4000	0.4000	6,916	
	City of Marceline	General Revenue	27,058,627	0.5181	0.5181	140,191	
		Library	27,058,627	0.2492	0.2492	67,430	
		Debt Service	27,058,627	0.2798	0.2798	75,710	
	City of Meadville	General Revenue	4,097,424	0.3806	0.3806	15,595	
	City of Purdin	General Revenue	724,307	1.0000	1.0000	7,243	
	Baker Township Linn County	General Revenue	4,670,608	0.0996	0.0996	4,652	
		Road & Bridge	4,670,608	0.4980	0.4980	23,260	
		Special Road & Bridge	4,670,608	0.3500	0.3500	16,347	A 2026
	North Benton Township Linn County	General Revenue	2,589,380	0.1000	0.1000	2,589	
		Road & Bridge	2,589,380	0.5000	0.5000	12,947	
		Special Road & Bridge	2,589,380	0.3500	0.3500	9,063	A 2026
	Brookfield Township Linn County	General Revenue	69,317,916	0.0963	0.0963	66,753	
		Road & Bridge	69,317,916	0.3841	0.3841	266,250	
	Bucklin Township Linn County	General Revenue	15,213,820	0.0876	0.0876	13,327	
		Road & Bridge	15,213,820	0.4209	0.4209	64,035	
		Special Road & Bridge	15,213,820	0.3500	0.3500	53,248	A 2026
	Clay Township Linn County	General Revenue	7,011,198	0.0965	0.0965	6,766	
		Road & Bridge	7,011,198	0.4819	0.4819	33,787	
		Special Road & Bridge	7,011,198	0.3500	0.3500	24,539	A 2026
	Enterprise Township Linn County	General Revenue	2,213,615	0.1000	0.1000	2,214	
		Road & Bridge	2,213,615	0.4998	0.4998	11,064	
		Special Road & Bridge	2,213,615	0.3500	0.3500	7,748	A 2026
	Grantsville Township Linn County	General Revenue	4,976,903	0.1000	0.1000	4,977	
		Road & Bridge	4,976,903	0.5000	0.5000	24,885	
		Special Road & Bridge	4,976,903	0.3500	0.3500	17,419	A 2026
	Jackson Township Linn County	General Revenue	4,266,211	0.1000	0.1000	4,266	
		Road & Bridge	4,266,211	0.5000	0.5000	21,331	
		Special Road & Bridge	4,266,211	0.3500	0.3500	14,932	A 2026
	Jefferson Township Linn County	General Revenue	15,426,125	0.0944	0.0944	14,562	
		Road & Bridge	15,426,125	0.3681	0.3681	56,784	
		Special Road & Bridge	15,426,125	0.3500	0.3500	53,991	A 2026
	Locust Creek Township Linn County	General Revenue	7,765,929	0.1000	0.1000	7,766	
		Road & Bridge	7,765,929	0.5000	0.5000	38,830	
		Special Road & Bridge	7,765,929	0.3500	0.3500	27,181	A 2026
	Marceline Township Linn County	General Revenue	8,020,228	0.0913	0.0913	7,322	
		Road & Bridge	8,020,228	0.4562	0.4562	36,588	
		Special Road & Bridge	8,020,228	0.3500	0.3500	28,071	A 2026
	North Salem Township Linn County	General Revenue	3,423,624	0.0990	0.0990	3,389	
		Road & Bridge	3,423,624	0.4952	0.4952	16,954	
		Special Road & Bridge	3,423,624	0.3500	0.3500	11,983	A 2026
	Parson Creek Township Linn County	General Revenue	11,819,949	0.0982	0.0982	11,607	
		Road & Bridge	11,819,949	0.4707	0.4707	55,636	
		Special Road & Bridge	11,819,949	0.3500	0.3500	41,370	A 2026
	Yellow Creek Township Linn County	General Revenue	10,716,752	0.0753	0.0753	8,070	
		Road & Bridge	10,716,752	0.3440	0.3440	36,866	
		Special Road & Bridge	10,716,752	0.3500	0.3500	37,509	A 2026
	Laclede Community FPD	General Revenue	15,385,149	0.2416	0.2416	37,171	
	Linneus FPD	General Revenue	11,655,954	0.3000	0.3000	34,968	
	Meadville FPD	General Revenue	17,335,388	0.2970	0.2970	51,486	
	Linn County Health Department	General Revenue	197,509,366	0.2319	0.2319	458,024	
	Linn County R-I School District	Operating Funds-Schools	21,794,131	4.5000	4.5000	980,736	D
	Bucklin R-II School District	Operating Funds-Schools	13,829,857	5.3467	5.3467	739,441	D
	Meadville R-IV School District	Operating Funds-Schools	22,207,111	3.7805	3.7805	839,540	D
		Debt Service	22,207,111	1.3294	1.0500	233,175	
	Marceline R-V School District	Operating Funds-Schools	50,535,391	4.0410	4.0410	2,042,135	D
		Debt Service	50,535,391	1.6387	0.8000	404,283	
	Brookfield R-III School District	Operating Funds-Schools	79,024,300	4.4537	4.4537	3,519,505	D



Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Linn</u></b>	Brookfield R-III School District Linn County	Debt Service	79,024,300	0.7194	0.6600	521,560	
		Developmental Dis. Board	197,509,366	0.1932	0.1932	381,588	
		General Revenue	197,509,366	0.2921	0.0725	143,194	
		Senior Services	197,509,366	0.0486	0.0486	95,990	
<b><u>Livingston</u></b>	Livingston County Ambulance District Livingston County NHD City of Chillicothe	General Revenue	228,215,304	0.1499	0.1499	342,095	
		General Revenue	228,215,304	0.1495	0.1495	341,182	
		General Revenue	117,466,447	0.6852	0.6852	804,880	
		Industrial Improvements	117,466,447	0.0000	0.0000	0	
	City of Chula Village of Ludlow Village of Mooresville City of Wheeling Livingston County Memorial PLD	Parks & Recreation	117,466,447	0.1927	0.1927	226,358	
		General Revenue	2,143,315	1.0000	1.0000	21,433	
		General Revenue	864,664	0.9860	0.9860	8,526	
		General Revenue	697,603	0.5220	0.5220	3,641	
		General Revenue	1,412,516	0.7500	0.7500	10,594	
		General Revenue	228,215,304	0.2691	0.2691	614,127	
	Blue Mound Township Livingston County	Debt Service	228,215,304	0.1256	0.1256	286,638	
		General Revenue	8,451,918	0.1000	0.1000	8,452	
		Road & Bridge	8,451,918	0.5000	0.5000	42,260	
		Special Road & Bridge	8,451,918	0.3500	0.3500	29,582	A 2026
	Chillicothe Township Livingston County	General Revenue	139,751,617	0.0994	0.0994	138,913	
		Road & Bridge	139,751,617	0.2860	0.2860	399,690	
	Cream Ridge Township Livingston County	General Revenue	10,262,060	0.0921	0.0921	9,451	
		Road & Bridge	10,262,060	0.3916	0.3916	40,186	
		Special Road & Bridge	10,262,060	0.3500	0.3500	35,917	2025
	Grand River Township Livingston County	General Revenue	6,090,566	0.0985	0.0985	5,999	
		Road & Bridge	6,090,566	0.4929	0.4929	30,020	
		Special Road & Bridge	6,090,566	0.3500	0.3500	21,317	2024
	Green Township Livingston County	General Revenue	6,005,765	0.0935	0.0935	5,615	
		Road & Bridge	6,005,765	0.4666	0.4666	28,023	
	Jackson Township Livingston County	General Revenue	12,077,543	0.0946	0.0946	11,425	
		Road & Bridge	12,077,543	0.2852	0.2852	34,445	
		Special Road & Bridge	12,077,543	0.3500	0.3500	42,271	A 2026
	Medicine Township Livingston County	General Revenue	3,278,228	0.1000	0.1000	3,278	
		Road & Bridge	3,278,228	0.4382	0.4382	14,365	
		Special Road & Bridge	3,278,228	0.3500	0.3500	11,474	A 2026
	Monroe Township Livingston County	General Revenue	6,517,900	0.0895	0.0895	5,834	
		Road & Bridge	6,517,900	0.4180	0.4180	27,245	
		Special Road & Bridge	6,517,900	0.3500	0.3500	22,813	2024
	Mooresville Township Livingston County	General Revenue	4,867,226	0.0996	0.0996	4,848	
		Road & Bridge	4,867,226	0.4980	0.4980	24,239	
		Special Road & Bridge	4,867,226	0.3500	0.3500	17,035	2024
	Rich Hill Township Livingston County	General Revenue	12,234,655	0.0983	0.0983	12,027	
		Road & Bridge	12,234,655	0.4486	0.4486	54,885	
		Special Road & Bridge	12,234,655	0.3500	0.3500	42,821	A 2026
	Sampsel Township Livingston County	General Revenue	6,095,570	0.1000	0.1000	6,096	
		Road & Bridge	6,095,570	0.4913	0.4913	29,948	
		Special Road & Bridge	6,095,570	0.3500	0.3500	21,334	2025
	Wheeling Township Livingston County	General Revenue	5,267,586	0.0975	0.0975	5,136	
		Road & Bridge	5,267,586	0.4878	0.4878	25,695	
		Special Road & Bridge	5,267,586	0.3500	0.3500	18,437	2024
	Fairview Township Livingston County	General Revenue	7,314,669	0.0990	0.0990	7,242	
		Road & Bridge	7,314,669	0.4618	0.4618	33,779	
		Special Road & Bridge	7,314,669	0.3500	0.3500	25,601	2024
	Green Township FPD	General Revenue	6,005,765	0.5147	0.5147	30,912	
	Mooresville Township FPD	General Revenue	4,867,226	0.2988	0.2988	14,543	
	Chillicothe FPD No. 1	General Revenue	49,416,793	0.3000	0.3000	148,250	
	Livingston County Health Center	General Revenue	228,215,304	0.3389	0.3389	773,422	
	Southwest Livingston County R-I SD	Operating Funds-Schools	15,107,677	4.4700	4.4700	675,313	D
	Livingston County R-III SD	Operating Funds-Schools	10,021,390	5.5000	5.0618	507,263	
	Chillicothe R-II School District	Operating Funds-Schools	177,918,459	3.7433	3.7433	6,660,022	D
	Livingston County	Debt Service	177,918,459	1.2791	0.9660	1,718,692	
		Developmental Dis. Board	228,215,304	0.0997	0.0997	227,531	
		General Revenue	228,215,304	0.3343	0.0000	0	
		Senior Services	228,215,304	0.0498	0.0498	113,651	
<b><u>McDonald</u></b>	City of Anderson	General Revenue	19,670,349	0.2317	0.2317	45,576	
		General Revenue-Temp	19,670,349	0.3403	0.3403	66,938	2025
		General Revenue	9,228,602	0.7130	0.7130	65,800	
	City of Lanagan	General Revenue	1,392,382	0.9386	0.9386	13,069	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>McDonald</u></b>	City of Pineville	General Revenue	9,837,651	0.4831	0.4831	47,526	
	City of Southwest City	General Revenue	18,717,293	0.6234	0.6234	116,684	
	McDonald County Library District	General Revenue	299,856,279	0.0972	0.0972	291,460	
	Goodman Area FPD	General Revenue	40,032,537	0.2911	0.2911	116,535	
	White Rock FPD	General Revenue	64,239,182	0.3000	0.3000	192,718	
	Stella FPD	General Revenue	35,914,172	0.2878	0.2878	103,361	
	Pineville FPD	General Revenue	26,692,976	0.3000	0.3000	80,079	A
	McDonald County R-I School District	Operating Funds-Schools	254,843,375	2.8113	2.7500	7,008,193	E
		Debt Service	254,843,375	0.9247	0.6700	1,707,451	
	McDonald County	Road & Bridge	299,856,279	0.0000	0.0000	0	
<b><u>Macon</u></b>	Macon County Ambulance District	General Revenue	297,030,725	0.1409	0.1409	418,516	
	Samaritan Memorial Hospital	General Revenue	297,030,725	0.1879	0.1879	558,121	
	La Plata NHD	General Revenue	66,916,342	0.1360	0.1360	91,006	
	Macon County NHD	General Revenue	237,306,385	0.3500	0.3500	830,572	
	Hudson SRD Macon County	Road & Bridge	113,170,865	0.2827	0.2827	319,934	
		Special Road & Bridge	113,170,865	0.2000	0.2000	226,342	2024
	La Plata SRD Macon County	Road & Bridge	21,030,888	0.3172	0.3172	66,710	
		Special Road & Bridge	21,030,888	0.3500	0.3500	73,608	2024
	City of Atlanta	General Revenue	2,498,240	1.0000	1.0000	24,982	
	City of Bevier	General Revenue	6,640,472	0.7887	0.7887	52,373	
		Lights	6,640,472	0.2201	0.2201	14,616	
	City of Callao	General Revenue	1,873,255	0.9192	0.9192	17,219	
	City of Elmer	General Revenue	785,009	0.9542	0.9542	7,491	
	City of Ethel	General Revenue	654,958	0.7504	0.7504	4,915	
	City of La Plata	General Revenue	13,662,297	0.8348	0.8348	114,053	
		Library	13,662,297	0.1912	0.1912	26,122	
	City of Macon	Parks & Recreation	13,662,297	0.1912	0.1912	26,122	
		General Revenue	82,743,739	0.5937	0.5937	491,250	
	City of New Cambria	Library	82,743,739	0.2375	0.2375	196,516	
		General Revenue	1,588,672	0.7973	0.7973	12,666	
	Village of South Gifford	General Revenue	140,539	0.5000	0.5000	703	
	La Plata Community FPD	General Revenue	50,601,668	0.3951	0.3951	199,927	
	Bevier FPD	General Revenue	34,737,847	0.2864	0.2864	99,489	
	Callao Town & Country Volunteer FPD	General Revenue	15,943,290	0.3583	0.3583	57,125	
	Macon County Health Department	General Revenue	297,030,725	0.1409	0.1409	418,516	
	Atlanta C-3 School District	Operating Funds-Schools	21,745,215	3.9958	3.9783	865,090	D
		Debt Service	21,745,215	1.6981	0.9900	215,278	
	Bevier C-4 School District	Operating Funds-Schools	17,657,245	3.7986	3.7986	670,728	D
	La Plata R-II School District	Operating Funds-Schools	34,485,508	3.1232	3.1232	1,077,051	D
	Macon County R-I School District	Operating Funds-Schools	141,533,093	3.0867	3.0867	4,368,702	D
		Operating Funds-Temp	141,533,093	0.3900	0.3900	551,979	2032
	Callao C-8 School District	Operating Funds-Schools	7,967,443	4.3344	4.3000	342,600	D
	Macon County R-IV School District	Operating Funds-Schools	15,288,019	4.7154	4.7154	720,891	D
		Common Road District	165,747,515	0.2965	0.2965	491,441	
	Macon County	Developmental Dis. Board	297,030,725	0.0940	0.0940	279,209	
		General Revenue	297,030,725	0.4065	0.2362	701,587	
		Special Road & Bridge	165,747,515	0.3500	0.3500	580,116	A
		General Revenue	148,179,392	0.0000	0.0000	0	2026
<b><u>Madison</u></b>	Madison County Ambulance District	General Revenue	1,112,630	0.2291	0.2291	2,549	
	Village of Cobalt City	General Revenue	43,652,329	0.7393	0.7393	322,722	
	City of Fredericktown	Parks & Recreation	43,652,329	0.1282	0.1282	55,962	
		General Revenue	2,255,660	0.2400	0.2400	5,414	
	Village of Junction City	General Revenue	1,018,710	1.0000	1.0000	10,187	
	City of Marquand	Debt Service	1,018,710	0.0000	0.0000	0	
		General Revenue	71,220,023	0.2972	0.2972	211,666	
	Madison County Health Department	General Revenue	148,179,502	0.2470	0.2470	366,003	
	Marquand-Zion R-VI School District	Operating Funds-Schools	14,010,036	4.1374	4.1337	579,133	D
		Debt Service	14,010,036	0.5140	0.5000	70,050	
	Fredericktown R-I School District	Operating Funds-Schools	130,579,075	3.8837	3.8837	5,071,300	D
	Madison County	Developmental Dis. Board	148,179,502	0.1962	0.1962	290,728	
		General Revenue	148,179,502	0.3978	0.1183	175,296	
		Library	148,179,502	0.1976	0.1976	292,803	
		Road & Bridge	148,179,502	0.2893	0.2893	428,683	
<b><u>Maries</u></b>	Maries-Osage County Ambulance District	General Revenue	118,920,947	0.1924	0.1924	228,804	
	Ozark Central Ambulance District	General Revenue	105,516,721	0.2723	0.2723	287,322	
	Belle SRD 6 Maries-Osage County	Road & Bridge	14,565,169	0.2447	0.2447	35,641	
	Maries County SRD 8	Road & Bridge	10,080,933	0.2475	0.2475	24,950	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Maries</u></b>	City of Vienna	General Revenue	9,993,339	0.6506	0.6506	65,017	
	City of Belle	General Revenue	14,674,066	0.6582	0.6582	96,585	
		Parks & Recreation	14,674,066	0.1611	0.1611	23,640	
	Maries County Library District	General Revenue	170,580,594	0.1605	0.1605	273,782	
	Vienna Volunteer FPD	General Revenue	35,988,002	0.2979	0.2979	107,208	
	Belle FPD	General Revenue	51,230,456	0.3000	0.3000	153,691	
	Maries County R-I School District	Operating Funds-Schools	69,565,210	3.3201	3.3112	2,303,443	D
		Debt Service	69,565,210	0.5095	0.4400	306,087	
	Maries County R-II School District	Operating Funds-Schools	83,146,437	3.3417	3.3417	2,778,504	D
	Maries County	Common Road District 1	78,980,719	0.2726	0.2726	215,301	
		Common Road District 2	69,515,941	0.2422	0.2422	168,368	
		General Revenue	170,580,594	0.4712	0.3667	625,519	
	Marion County Ambulance District	General Revenue	564,124,502	0.0000	0.0000	0	
		Pension	564,124,502	0.0477	0.0477	269,087	
<b><u>Marion</u></b>	Marion County NHD	General Revenue	423,213,838	0.1500	0.1500	634,821	
	City of Hannibal	General Revenue	259,686,715	0.7590	0.7590	1,971,022	
		Library	259,686,715	0.2854	0.2854	741,146	
		Police & Fire	259,686,715	0.1334	0.1334	346,422	
	City of Palmyra	General Revenue	50,971,016	0.6192	0.6192	315,613	
	Marion County Library Subdistrict 1	General Revenue	203,951,351	0.1432	0.1432	292,058	
	Palmyra FPD	General Revenue	200,531,743	0.2864	0.2864	574,323	
	Marion County Health Department	General Revenue	559,105,202	0.0925	0.0900	503,195	
	Marion County R-II School District	Operating Funds-Schools	21,326,277	3.6576	3.6576	780,030	D
		Debt Service	21,326,277	0.6829	0.5786	123,394	
	Palmyra R-I School District	Operating Funds-Schools	171,258,856	3.3550	3.3550	5,745,735	D
		Debt Service	171,258,856	0.6754	0.6730	1,152,572	
	Hannibal 60 School District	Operating Funds-Schools	380,566,818	3.0499	3.0499	11,606,907	D
		Debt Service	380,566,818	1.2285	1.1200	4,262,348	
	Marion County	Developmental Dis. Board	559,105,202	0.1300	0.1300	726,837	
		General Revenue	559,105,202	0.4204	0.1350	754,792	
		Road & Bridge	559,105,202	0.3153	0.3153	1,762,859	
	Mercer County Ambulance District	General Revenue	89,199,116	0.3121	0.3121	278,390	
	City of Mercer	General Revenue	2,725,722	0.8602	0.8602	23,447	
		Streets	2,725,722	0.4794	0.4794	13,067	
		Debt Service	2,725,722	1.0153	1.0153	27,674	
	City of Princeton	Band	12,466,495	0.1000	0.1000	12,466	
		General Revenue	12,466,495	0.9990	0.9990	124,540	
<b><u>Mercer</u></b>	Village of South Lineville	General Revenue	665,035	0.4081	0.4081	2,714	
	Mercer County Library District	General Revenue	89,199,116	0.1892	0.1892	168,765	
	Harrison Township Mercer County	General Revenue	4,370,784	0.0967	0.0967	4,227	
		Road & Bridge	4,370,784	0.4832	0.4832	21,120	
		Special Road & Bridge	4,370,784	0.3500	0.3500	15,298	A 2026
	Lindley Township Mercer County	General Revenue	3,281,147	0.0931	0.0931	3,055	
		Road & Bridge	3,281,147	0.4656	0.4656	15,277	
		Special Road & Bridge	3,281,147	0.3500	0.3500	11,484	A 2026
	Madison Township Mercer County	General Revenue	4,586,441	0.0925	0.0925	4,242	
		Road & Bridge	4,586,441	0.4624	0.4624	21,208	
		Special Road & Bridge	4,586,441	0.3500	0.3500	16,053	A 2026
	Marion Township Mercer County	General Revenue	15,582,879	0.0877	0.0877	13,666	
		Road & Bridge	15,582,879	0.3781	0.3781	58,919	
		Special Road & Bridge	15,582,879	0.3500	0.3500	54,540	A 2026
	Medicine Township Mercer County	General Revenue	4,062,046	0.0966	0.0966	3,924	
		Road & Bridge	4,062,046	0.4824	0.4824	19,595	
		Special Road & Bridge	4,062,046	0.3500	0.3500	14,217	A 2026
	Morgan Township Mercer County	General Revenue	31,667,041	0.0958	0.0958	30,337	
		Road & Bridge	31,667,041	0.3357	0.3357	106,306	
	Ravanna Township Mercer County	General Revenue	7,621,249	0.1000	0.1000	7,621	
		Road & Bridge	7,621,249	0.5000	0.5000	38,106	
		Special Road & Bridge	7,621,249	0.3500	0.3500	26,674	A 2026
	Somerset Township Mercer County	General Revenue	6,922,562	0.1000	0.1000	6,923	
		Road & Bridge	6,922,562	0.5000	0.5000	34,613	
		Special Road & Bridge	6,922,562	0.3500	0.3500	24,229	A 2026
	Washington Township Mercer County	General Revenue	11,104,969	0.0842	0.0842	9,350	
		Road & Bridge	11,104,969	0.4210	0.4210	46,752	
		Special Road & Bridge	11,104,969	0.3500	0.3500	38,867	A 2026
	Mercer County FPD	General Revenue	54,315,799	0.2859	0.2859	155,289	
	Mercer FPD	General Revenue	24,957,185	0.2761	0.2761	68,907	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Mercer</u></b>	Mercer County Health Department	General Revenue	89,199,116	0.2837	0.2837	253,058	
	Mercer County Extension District	General Revenue	74,712,633	0.0523	0.0523	39,075	
	North Mercer County R-III SD	Operating Funds-Schools	19,676,587	5.1894	5.1894	1,021,097	D
	Princeton R-V School District	Operating Funds-Schools	51,082,685	4.5900	4.5900	2,344,695	D
		Debt Service	51,082,685	1.0530	0.9532	486,920	
	Mercer County	General Revenue	89,199,116	0.3783	0.2656	236,913	
		Road & Bridge	89,199,116	0.1418	0.1418	126,484	
		Senior Services	89,199,116	0.0473	0.0473	42,191	
	Miller County Ambulance District	General Revenue	355,362,471	0.0000	0.0000	0	
	Miller County NHD	General Revenue	531,529,053	0.1136	0.1136	603,817	
<b><u>Miller</u></b>		Debt Service	531,529,053	0.0369	0.0369	196,134	
	Bagnell SRD Miller County	Road & Bridge	163,393,332	0.1732	0.1732	282,997	
	Kaiser SRD Miller County	Road & Bridge	97,616,580	0.2072	0.2072	202,262	
	City of Bagnell	General Revenue	926,778	0.4831	0.4831	4,477	
	Village of Brumley	General Revenue	860,421	0.5000	0.5000	4,302	
	City of Iberia	General Revenue	6,332,574	0.5886	0.5886	37,274	
	Village of Olean	General Revenue	647,618	0.3644	0.3644	2,360	
	Village of St. Elizabeth	General Revenue	6,110,605	0.2221	0.2221	13,572	
	Village of Tuscumbia	General Revenue	1,629,046	0.4097	0.4097	6,674	
	City of Lake Ozark	General Revenue	130,388,357	0.2307	0.2307	300,806	
	Miller County Library District	General Revenue	531,527,423	0.1251	0.1251	664,941	
	Lake Ozark FPD	Ambulance	520,217,930	0.5763	0.5763	2,998,016	
		General Revenue	520,217,930	0.5882	0.5882	3,059,922	
		Debt Service	520,217,930	0.0894	0.0800	416,174	
	Brumley FPD	General Revenue	27,445,478	0.5910	0.5910	162,203	B
	Tuscumbia FPD	General Revenue	12,792,702	0.5845	0.5845	74,773	
	Moreau FPD	General Revenue	149,511,873	0.5339	0.5339	798,244	
	St. Elizabeth FPD	General Revenue	16,990,770	0.3000	0.3000	50,972	
	Iberia Rural FPD	General Revenue	41,069,883	0.5853	0.5853	240,382	
	Miller County Health Center	General Revenue	531,529,053	0.1192	0.1192	633,583	
	Eldon R-I School District	Operating Funds-Schools	227,748,067	3.1539	3.1539	7,182,946	D
		Debt Service	227,748,067	0.6705	0.5731	1,305,224	
	Miller County R-III School District	Operating Funds-Schools	14,461,828	4.1881	4.1881	605,676	D
		Debt Service	14,461,828	0.7823	0.3942	57,009	
	St. Elizabeth R-IV School District	Operating Funds-Schools	21,169,453	3.9940	3.9940	845,508	D
	School of the Osage R-II SD	Operating Funds-Schools	673,905,421	2.6000	2.6000	17,521,541	
		Debt Service	673,905,421	1.0412	0.6990	4,710,599	
	Iberia R-V School District	Operating Funds-Schools	46,485,973	3.6235	3.6235	1,684,419	D
		Debt Service	46,485,973	0.4294	0.3300	153,404	
	Miller County	Developmental Dis. Board	531,529,053	0.0828	0.0828	440,106	
		General Revenue	531,529,053	0.2586	0.0000	0	
		Road & Bridge	270,414,962	0.2578	0.2578	697,130	
		Senior Services	531,529,053	0.0479	0.0479	254,602	
	Mississippi Ambulance District	General Revenue	195,311,640	0.2977	0.2977	581,443	
	City of Anniston	General Revenue	1,522,500	0.6430	0.6430	9,790	
	City of Bertrand	General Revenue	6,680,582	0.5396	0.5396	36,048	
	City of Charleston	General Revenue	35,035,293	0.6499	0.6499	227,694	
		Parks & Recreation	35,035,293	0.1648	0.1648	57,738	
	City of East Prairie	General Revenue	22,911,267	0.7955	0.7955	182,259	
	Village of Wilson City	General Revenue	446,294	0.5000	0.5000	2,231	
	City of Wyatt	General Revenue	1,610,315	0.9486	0.9486	15,275	
	Mississippi County Library District	General Revenue	195,311,520	0.2115	0.2115	413,084	
	Mississippi/Scott County FPD	General Revenue	103,469,438	0.1629	0.1629	168,552	
	Mississippi County Health	General Revenue	195,311,520	0.0993	0.0993	193,944	
	East Prairie R-II School District	Operating Funds-Schools	82,366,520	3.0514	2.7500	2,265,079	E
		Debt Service	82,366,520	0.9474	0.9000	741,299	
	Charleston R-I School District	Operating Funds-Schools	99,458,673	3.0553	3.0553	3,038,761	D
	Mississippi County	Developmental Dis. Board	195,311,520	0.1270	0.1270	248,046	
		General Revenue	195,311,520	0.4867	0.3496	682,809	
		Johnson Grass	195,311,520	0.0496	0.0496	96,875	
		Road & Bridge	195,311,520	0.3473	0.3473	678,317	
<b><u>Moniteau</u></b>	Mid Mo Ambulance District	General Revenue	677,757,748	0.0000	0.0000	0	
	City of California	General Revenue	65,851,219	0.4102	0.4102	270,122	
		Parks & Recreation	65,851,219	0.1620	0.1620	106,679	
	City of Clarksburg	General Revenue	2,288,319	0.9496	0.9496	21,730	
	City of Jamestown	General Revenue	3,970,887	0.8924	0.8924	35,436	
	City of Lupus	General Revenue	568,423	0.5779	0.5779	3,285	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Moniteau</u></b>	City of Tipton	General Revenue	31,161,160	0.7632	0.7632	237,822	
		Library	31,161,160	0.2397	0.2397	74,693	
	Moniteau County Library District	General Revenue	226,370,189	0.1164	0.1164	263,495	
	California Rural FPD	General Revenue	67,825,034	0.5000	0.5000	339,125	
	Fortuna FPD	General Revenue	53,431,621	0.2831	0.2831	151,265	
	Tipton Rural FPD	General Revenue	19,757,768	0.2500	0.2500	49,394	
	Jamestown Rural FPD	General Revenue	29,037,181	0.4234	0.4234	122,943	
	Moniteau County Health Center	General Revenue	259,045,637	0.1501	0.1501	388,828	
	Moniteau County R-I School District	Operating Funds-Schools	115,218,662	2.8240	2.8146	3,242,944	D
		Debt Service	115,218,662	1.2508	1.1835	1,363,613	
	High Point R-III School District	Operating Funds-Schools	14,312,540	4.3835	4.3835	627,390	D
	Moniteau County R-V School District	Operating Funds-Schools	12,862,101	3.6906	3.6906	474,689	D
	Tipton R-VI School District	Operating Funds-Schools	59,546,872	2.9302	2.9302	1,744,842	D
		Debt Service	59,546,872	1.2468	1.0834	645,131	
	Jamestown C-I School District	Operating Funds-Schools	22,140,285	4.2002	4.2002	929,936	D
		Operating Funds-Temp	22,140,285	0.3975	0.3975	88,008	
	Clarksburg C-2 School District	Operating Funds-Schools	9,591,111	3.9652	3.9652	380,307	D
		Debt Service	9,591,111	0.6994	0.6994	67,080	
	Moniteau County	Common Road District	259,045,637	0.2470	0.2470	639,843	
		Developmental Dis. Board	259,045,637	0.1183	0.1183	306,451	
		General Revenue	259,045,637	0.3355	0.1632	422,762	
	Monroe County Ambulance District	General Revenue	112,919,673	0.4023	0.4023	454,276	
	Monroe City Ambulance District	General Revenue	127,457,660	0.2592	0.1583	201,765	
	Monroe County NHD	General Revenue	138,350,062	0.1408	0.1408	194,797	
	Madison SRD Monroe County	Special Road & Bridge	9,182,410	0.3500	0.3500	32,138	A 2026
	Monroe City SRD Monroe County	Special Road & Bridge	30,447,377	0.3500	0.3500	106,566	A 2026
<b><u>Monroe</u></b>	Village of Holliday	General Revenue	1,303,851	0.3447	0.3447	4,494	
	City of Madison	General Revenue	4,831,374	0.6778	0.6778	32,747	
	City of Paris	Cemetery	12,322,104	0.2657	0.2657	32,740	
		General Revenue	12,322,104	0.3399	0.3399	41,883	
		Streets	12,322,104	0.1177	0.1177	14,503	
	Village of Stoutsville	General Revenue	843,835	0.1790	0.1790	1,510	
	City of Monroe City	General Revenue	35,568,705	0.7537	0.7537	268,081	
		Library	31,666,042	0.2000	0.2000	63,332	
	Monroe County Library District	General Revenue	126,668,628	0.1758	0.1758	222,683	
	Paris Rural FPD	General Revenue	53,210,821	0.2424	0.2424	128,983	
	Madison-West Monroe FPD	General Revenue	38,454,249	0.2844	0.2844	109,364	
	Monroe County Health Department	General Revenue	169,938,341	0.0939	0.0939	159,572	
	Middle Grove C-1 School District	Operating Funds-Schools	6,027,205	5.3695	5.3692	323,613	D
	Monroe City R-I School District	Operating Funds-Schools	106,330,417	3.8004	3.7859	4,025,563	D
		Debt Service	106,330,417	1.1087	0.9900	1,052,671	
	Holliday C-2 School District	Operating Funds-Schools	10,362,976	4.0000	3.9998	414,498	D
	Madison C-3 School District	Operating Funds-Schools	17,859,232	3.7500	3.7500	669,721	D
	Paris R-II School District	Operating Funds-Schools	59,574,859	3.4336	3.4336	2,045,562	D
		Debt Service	59,574,859	0.8083	0.4900	291,917	
	Monroe County	Developmental Dis. Board	169,938,341	0.0939	0.0939	159,572	
		General Revenue	169,938,341	0.3841	0.2359	400,885	
		Road & Bridge	169,938,341	0.2802	0.2802	476,167	
<b><u>Montgomery</u></b>	Montgomery County Ambulance District	General Revenue	252,418,272	0.4825	0.4825	1,217,918	
	Rhineland Bottom SRD Montgomery County	Special Road & Bridge	11,334,341	0.2500	0.2500	28,336	2025
	Wellsville SRD Montgomery County	Special Road & Bridge	30,924,441	0.3000	0.3000	92,773	2025
	City of Bellflower	General Revenue	2,350,874	0.9727	0.9727	22,867	
	City of High Hill	General Revenue	4,664,126	0.4000	0.4000	18,657	
	City of Jonesburg	General Revenue	25,448,499	0.4607	0.4607	117,241	
	City of McKittrick	General Revenue	458,636	0.7500	0.7500	3,440	
	City of Middletown	General Revenue	1,492,865	0.8946	0.8946	13,355	
	City of Montgomery	General Revenue	54,759,129	0.5338	0.5338	292,304	
		Library	54,759,129	0.3791	0.3791	207,592	
	City of New Florence	General Revenue	12,234,321	0.7379	0.7379	90,277	
	Village of Rhineland	General Revenue	2,878,070	0.8661	0.8661	24,927	
	City of Wellsville	General Revenue	10,259,616	0.7837	0.7837	80,405	
		Library	10,259,616	0.2147	0.2147	22,027	
	Bellflower FPD	General Revenue	25,822,998	0.2288	0.2288	59,083	
	Big Spring FPD	General Revenue	19,442,003	0.2912	0.2912	56,615	
	Jonesburg-High Hill FPD	General Revenue	71,396,842	0.3941	0.3941	281,375	
	New Florence FPD	General Revenue	30,786,903	0.2806	0.2806	86,388	
	Montgomery Volunteer FPD	General Revenue	92,477,668	0.2591	0.2591	239,610	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Montgomery</b>	Wellsville FPD	General Revenue	33,299,773	0.2393	0.2393	79,686	
	Middletown Community FPD	General Revenue	27,594,964	0.2944	0.2944	81,240	
	Montgomery County Health Department	General Revenue	287,329,809	0.1408	0.1408	404,560	
	Wellsville-Middletown R-I SD	Operating Funds-Schools	37,810,361	3.9022	3.9022	1,475,436	D
		Debt Service	37,810,361	0.6284	0.4800	181,490	
	Montgomery County R-II SD	Operating Funds-Schools	174,513,583	3.2717	3.2717	5,709,561	D
		Debt Service	174,513,583	0.7896	0.7000	1,221,595	
	Montgomery County	Developmental Dis. Board	287,329,809	0.0935	0.0935	268,653	
		General Revenue	287,329,809	0.3705	0.2521	724,358	
		Johnson Grass	287,329,638	0.0000	0.0000	0	
		Road & Bridge	287,329,809	0.2648	0.2648	760,849	
		Special Road & Bridge	245,077,853	0.3000	0.3000	735,234	2025
	Golden Age NHD 1	General Revenue	128,406,490	0.1898	0.1898	243,716	
	Good Shepherd NHD	General Revenue	897,792,523	0.1446	0.1446	1,298,208	
<b>Morgan</b>	Barnett SRD 3 Morgan County	Road & Bridge	14,734,679	0.3065	0.3065	45,162	
	Gravois SRD 8 Morgan County	Road & Bridge	230,299,489	0.1328	0.1328	305,838	
		Special Road & Bridge	230,299,489	0.1000	0.1000	230,299	2025
	City of Barnett	General Revenue	1,178,967	0.7083	0.6562	7,736	
		Water	1,178,967	0.3712	0.3438	4,053	
	City of Stover	General Revenue	9,312,163	0.6870	0.6870	63,975	
	City of Syracuse	General Revenue	3,037,688	0.8489	0.8489	25,787	
	City of Versailles	General Revenue	31,121,104	0.9609	0.9609	299,043	
	Morgan County Library District	General Revenue	616,428,515	0.0753	0.0753	464,171	
	Rocky Mount FPD	General Revenue	139,512,366	0.3782	0.3782	257,636	
	Versailles Rural FPD	General Revenue	60,900,096	0.4636	0.4636	282,333	
	Gravois FPD	General Revenue	284,892,143	0.6887	0.6887	1,962,052	
		Debt Service	284,892,143	0.1865	0.1865	531,324	
	Stover Rural FPD	General Revenue	50,951,177	0.2565	0.2565	130,690	
	Morgan County Health Center	General Revenue	616,428,515	0.0769	0.0769	474,034	
	Morgan County R-I School District	Operating Funds-Schools	106,805,468	3.4324	3.4324	3,665,991	D
	Morgan County R-II School District	Operating Funds-Schools	324,705,687	2.9104	2.9104	9,450,234	D
	Morgan County	Developmental Dis. Board	616,428,515	0.0417	0.0417	257,051	
		General Revenue	616,428,515	0.2090	0.0411	253,352	
		Johnson Grass	616,428,515	0.0000	0.0000	0	
		Road & Bridge	371,353,237	0.1646	0.1646	611,247	
		Senior Services	616,428,515	0.0417	0.0417	257,051	
	New Madrid County Ambulance District	General Revenue	500,526,929	0.0000	0.0000	0	
	City of Canalou	General Revenue	1,271,166	0.7627	0.7627	9,695	
	Village of Catron	General Revenue	1,538,772	0.4960	0.4960	7,632	
		General Revenue 1	1,538,772	0.2478	0.2478	3,813	
	City of Gideon	General Revenue	6,944,163	0.6479	0.6479	44,991	
		Parks & Recreation	6,944,163	0.1648	0.1648	11,444	
	City of Howardville	General Revenue	1,555,580	0.9904	0.9904	15,406	
	City of Lilbourn	General Revenue	9,562,665	0.6426	0.6426	61,450	
		Health	9,562,665	0.1784	0.1784	17,060	
		Library	7,913,755	0.1081	0.0957	7,573	
		Parks & Recreation	9,562,665	0.1084	0.1084	10,366	
		Debt Service	9,562,665	0.9738	0.9738	93,121	
	City of Marston	General Revenue	5,717,349	0.6863	0.6863	39,238	
	City of Matthews	General Revenue	12,509,229	0.2500	0.2500	31,273	
	City of Morehouse	General Revenue	5,861,251	0.7558	0.7558	44,299	
	City of New Madrid	General Revenue	34,044,542	0.6149	0.6149	209,340	
		General Revenue 1	34,044,542	0.0000	0.0000	0	
	Village of North Lilbourn	General Revenue	113,599	0.5000	0.5000	568	
	City of Parma	General Revenue	5,299,908	0.7213	0.7213	38,228	
	City of Portageville	General Revenue	37,882,447	0.6785	0.6785	257,032	
		Health	37,882,447	0.1793	0.1793	67,923	
		Parks & Recreation	37,882,447	0.1490	0.1490	56,445	
	City of Risco	General Revenue	2,712,233	0.7920	0.7920	21,481	
	Village of Tallapoosa	General Revenue	453,855	1.0000	1.0000	4,539	
	New Madrid County Library District	General Revenue	465,022,289	0.1441	0.1441	670,097	
	New Madrid County Health Department	General Revenue	500,506,929	0.0994	0.0994	497,504	
	Risco R-II School District	Operating Funds-Schools	12,526,226	5.0500	5.0500	632,574	D
	Portageville School District	Operating Funds-Schools	58,344,723	3.0120	3.0000	1,750,342	D
		Debt Service	58,344,723	1.2027	0.7500	437,585	
	Gideon 37 School District	Operating Funds-Schools	17,605,432	3.7154	3.7154	654,112	D
	New Madrid County R-I SD	Operating Funds-Schools	304,996,197	3.5500	3.5500	10,827,365	D

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>New Madrid</u></b>	New Madrid County R-I SD	Debt Service	304,996,197	0.4378	0.2900	884,489	
	New Madrid County	Developmental Dis. Board	500,516,929	0.0199	0.0199	99,603	
		General Revenue	500,516,929	0.4011	0.2277	1,139,677	
		Johnson Grass	500,516,929	0.0099	0.0099	49,551	
		Road & Bridge	500,516,929	0.3134	0.1567	784,310	
<b><u>Newton</u></b>	Newton County Ambulance District	General Revenue	980,701,630	0.3500	0.3500	3,432,456	
	Lost Creek Watershed Subdistrict	General Revenue	44,499,670	0.2157	0.2157	95,986	
	Diamond SRD Newton County	Road & Bridge	48,300,650	0.3118	0.3118	150,601	
		Special Road & Bridge	48,300,650	0.1696	0.1696	81,918	2023
	Fairview SRD Newton County	Road & Bridge	13,744,345	0.2209	0.2209	30,361	
		Special Road & Bridge	13,744,345	0.1593	0.1593	21,895	2023
	Midway SRD Newton County	Road & Bridge	15,591,059	0.2220	0.2220	34,612	
		Special Road & Bridge	15,591,059	0.1751	0.1751	27,300	2023
	Neosho SRD Newton County	Road & Bridge	270,936,451	0.1878	0.1878	508,819	
		Special Road & Bridge	270,936,451	0.1501	0.1501	406,676	2023
	Seneca SRD Newton County	Road & Bridge	91,558,779	0.1952	0.1952	178,723	
		Special Road & Bridge	91,558,779	0.1527	0.1527	139,810	2023
	Stella SRD Newton County	Road & Bridge	10,198,933	0.2681	0.2681	27,343	
		Special Road & Bridge	10,198,933	0.1367	0.1367	13,942	2023
	City of Diamond	General Revenue	7,061,638	0.2907	0.2907	20,528	
		Debt Service	7,061,638	0.4845	0.0000	0	
	City of Fairview	General Revenue	2,951,994	0.3888	0.3888	11,477	
		Streets	2,951,994	0.3401	0.3401	10,040	
	City of Granby	Cemetery	14,198,866	0.0780	0.0780	11,075	2023
		General Revenue	14,198,866	0.3164	0.3164	44,925	
	Village of Leawood	General Revenue	9,611,325	0.2154	0.2154	20,703	
	City of Neosho	General Revenue	151,738,181	0.3419	0.3419	518,793	
		Parks & Recreation	151,738,181	0.0000	0.0000	0	
	Village of Newtonia	General Revenue	1,587,312	0.2180	0.2180	3,460	
	Village of Ritchey	General Revenue	671,385	0.4426	0.4426	2,972	
	Village of Saginaw	General Revenue	6,149,264	0.2402	0.2402	14,771	
	City of Seneca	General Revenue	23,657,143	0.4443	0.4443	105,109	
		Parks & Recreation	23,657,143	0.0487	0.0487	11,521	
	Village of Shoal Creek Drive	General Revenue	3,231,150	0.2034	0.2034	6,572	
	Village of Stella	General Revenue	1,317,161	0.8000	0.8000	10,537	
	Village of Wentworth	General Revenue	1,333,401	0.2674	0.2674	3,566	
	Village of Shoal Creek Estates	General Revenue	1,300,972	0.4606	0.4606	5,992	
	Town of Loma Linda	General Revenue	17,208,067	0.4556	0.4556	78,400	
		General Revenue-Temp	17,208,067	0.2930	0.2930	50,420	2023
		Health & Sewer	17,208,067	0.1823	0.1823	31,370	
		Sewer	17,208,067	0.0000	0.0000	0	
	Neosho-Newton County PLD	General Revenue	987,282,232	0.0965	0.0965	952,727	
	Neosho Area FPD	General Revenue	144,619,140	0.3842	0.3842	555,627	
	Redings Mill FPD	General Revenue	219,004,519	1.0319	1.0319	2,259,908	
	Diamond Area FPD	General Revenue	70,149,285	0.2438	0.2438	171,024	
	Seneca Area FPD	General Revenue	60,897,617	0.2719	0.2719	165,581	
	East Newton Area FPD	General Revenue	35,834,259	0.2578	0.2578	92,381	
	Midway FPD	General Revenue	22,099,116	0.2769	0.2769	61,192	
	Neosho Developers CID	General Revenue	2,410	1.0000	1.0000	24	2057
	Newton County Health Department	General Revenue	1,099,340,380	0.0484	0.0484	532,081	
	Crowder College	General Revenue	1,091,341,875	0.4163	0.4163	4,543,256	
	East Newton County R-VI SD	Operating Funds-Schools	98,175,908	2.7500	2.7500	2,699,837	D
		Debt Service	98,175,908	0.5603	0.4691	460,543	
	Diamond R-IV School District	Operating Funds-Schools	93,766,241	3.1132	3.1132	2,919,131	D
		Debt Service	93,766,241	1.0885	0.6308	591,477	
	Westview C-6 School District	Operating Funds-Schools	12,640,003	3.3511	3.3511	423,579	D
	Seneca R-VII School District	Operating Funds-Schools	122,848,500	2.7500	2.7500	3,378,334	E
		Debt Service	122,848,500	1.2301	0.8500	1,044,212	
	Neosho R-V School District	Operating Funds-Schools	403,663,069	3.0798	3.0798	12,432,015	D
		Debt Service	403,663,069	0.8563	0.6400	2,583,444	
	Newton County	Common Road District	193,605,003	0.2451	0.2451	474,526	
		County Fair	1,099,586,780	0.0097	0.0097	106,660	
		Developmental Dis. Board	1,099,586,780	0.0582	0.0582	639,960	
		Mental Health	1,099,586,780	0.0808	0.0808	888,466	
<b><u>Nodaway</u></b>	Hoover Frankum WSD	General Revenue	1,186,682	0.3800	0.3800	4,509	
	Mozingo Creek Watershed Subdistrict	General Revenue	12,003,061	0.0000	0.0000	0	
	102 River Tributaries Subdistrict	General Revenue	8,521,103	0.1000	0.1000	8,521	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year	
<b>Nodaway</b>	City of Arkoe	General Revenue	461,184	0.9726	0.9726	4,485		
	City of Barnard	General Revenue	1,256,305	0.9878	0.9878	12,410		
		Streets	1,256,305	1.2500	1.2500	15,704	A	2024
	City of Burlington Junction	General Revenue	3,867,785	1.0000	1.0000	38,678		
		Streets	3,867,785	1.0000	1.0000	38,678	A	2026
		Debt Service	3,867,785	0.4530	0.4530	17,521		
	City of Clearmont	General Revenue	1,318,824	0.7343	0.7343	9,684		
	Village of Clyde	General Revenue	692,461	0.4981	0.4981	3,449		
	City of Conception Junction	General Revenue	1,590,117	0.9931	0.9931	15,791		
	City of Elmo	General Revenue	943,394	0.9835	0.9835	9,278		
		Streets	943,394	0.6392	0.6392	6,030		
	City of Graham	General Revenue	1,091,033	1.0000	1.0000	10,910		
		Streets	1,091,033	0.0000	0.0000	0		
		Streets-Temp	1,091,033	1.1400	1.1400	12,438	A	2025
	Village of Guilford	General Revenue	779,760	0.9692	0.9692	7,557		
		Streets	779,760	0.5000	0.5000	3,899		2023
	City of Hopkins	General Revenue	4,099,150	0.3688	0.3688	15,118		
		General Revenue-Temp	4,099,150	0.1976	0.1976	8,100		2023
		Lights	4,099,150	0.2077	0.2077	8,514		
		Street Improvements	4,099,150	0.7500	0.7500	30,744		2025
		Streets	4,099,150	0.2469	0.2469	10,121		
	City of Maryville	General Revenue	159,302,636	0.3570	0.3570	568,710		
		Library	159,302,636	0.2740	0.2740	436,489		
		Parks & Recreation	159,302,636	0.3912	0.3912	623,192		
		Debt Service	159,302,636	0.0906	0.0906	144,328		
	City of Parnell	General Revenue	710,466	0.9964	0.9964	7,079		
		General Revenue-Temp	710,466	0.4000	0.4000	2,842		2024
		Parks & Recreation	710,466	0.3000	0.3000	2,131		2024
	City of Pickering	General Revenue	931,284	0.8719	0.8719	8,120		
		Streets	931,284	0.9991	0.9991	9,304		2024
	City of Ravenwood	General Revenue	3,337,151	0.7794	0.7794	26,010		
		Streets	3,337,151	1.4009	1.4009	46,750		2023
	City of Skidmore	General Revenue	1,973,847	1.0000	1.0000	19,738		
		Streets	1,973,847	1.0000	1.0000	19,738		
	Atchison Township Nodaway County	General Revenue	11,290,969	0.0476	0.0476	5,375		
		Road & Bridge	11,290,969	0.4748	0.4748	53,610		
		Special Road & Bridge	11,290,969	0.3500	0.3500	39,518		2024
		Debt Service	11,290,969	0.6097	0.6097	68,841		
	Grant Township Nodaway County	General Revenue	13,238,283	0.0434	0.0434	5,745		
		Road & Bridge	13,238,283	0.4335	0.4335	57,388		
		Special Road & Bridge	13,238,283	0.3500	0.3500	46,334		2024
		Debt Service	13,238,283	0.1664	0.1664	22,029		
	Green Township Nodaway County	General Revenue	9,332,114	0.0485	0.0485	4,526		
		Road & Bridge	9,332,114	0.4848	0.4848	45,242		
		Special Road & Bridge	9,332,114	0.3500	0.3500	32,662		2024
		Debt Service	9,332,114	0.7592	0.7592	70,849		
	Hopkins Township Nodaway County	General Revenue	12,260,735	0.0499	0.0499	6,118		
		Road & Bridge	12,260,735	0.4993	0.4993	61,218		
		Special Road & Bridge	12,260,735	0.3500	0.3500	42,913		2024
	Hughes Township Nodaway County	General Revenue	21,699,768	0.0472	0.0472	10,242		
		Road & Bridge	21,699,768	0.4719	0.4719	102,401		
		Special Road & Bridge	21,699,768	0.3500	0.3500	75,949		2024
		Debt Service	21,699,768	0.2230	0.2230	48,390		
	Independence Township Nodaway County	General Revenue	5,417,995	0.0500	0.0500	2,709		
		Road & Bridge	5,417,995	0.4996	0.4996	27,068		
		Special Road & Bridge	5,417,995	0.3500	0.3500	18,963		2025
		Debt Service	5,417,995	0.9136	0.9136	49,499		
	Jackson Township Nodaway County	General Revenue	18,294,664	0.0499	0.0499	9,129		
		Road & Bridge	18,294,664	0.4992	0.4992	91,327		
		Special Road & Bridge	18,294,664	0.3500	0.3500	64,031	A	2026
		Debt Service	18,294,664	0.3107	0.3107	56,842		
	Jefferson Township Nodaway County	General Revenue	13,190,599	0.0499	0.0499	6,582		
		Road & Bridge	13,190,599	0.4982	0.4982	65,716		
		Special Road & Bridge	13,190,599	0.3500	0.3500	46,167		2024
	Lincoln Township Nodaway County	General Revenue	8,802,948	0.0482	0.0482	4,243		
		Road & Bridge	8,802,948	0.4818	0.4818	42,413		
		Special Road & Bridge	8,802,948	0.3500	0.3500	30,810	A	2026



Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Nodaway</u></b>	Lincoln Township Nodaway County	Debt Service	8,802,948	0.8185	0.8185	72,052	
	Monroe Township Nodaway County	General Revenue	16,015,132	0.0482	0.0482	7,719	
		Road & Bridge	16,015,132	0.4701	0.4701	75,287	
		Special Road & Bridge	16,015,132	0.3500	0.3500	56,053	2024
		Debt Service	16,015,132	0.3020	0.3020	48,366	
	Nodaway Township Nodaway County	General Revenue	15,674,040	0.0500	0.0500	7,837	
		Road & Bridge	15,674,040	0.5000	0.5000	78,370	
		Special Road & Bridge	15,674,040	0.3500	0.3500	54,859	A 2026
		Debt Service	15,674,040	0.5677	0.5677	88,982	
	Polk Township Nodaway County	General Revenue	239,166,047	0.0495	0.0495	118,387	
		Road & Bridge	239,166,047	0.3058	0.3058	731,370	
		Special Road & Bridge	239,166,047	0.1500	0.1500	358,749	2024
	Union Township Nodaway County	General Revenue	16,253,700	0.0498	0.0498	8,094	
		Road & Bridge	16,253,700	0.4985	0.4985	81,025	
		Special Road & Bridge	16,253,700	0.3500	0.3500	56,888	A 2026
		Debt Service	16,253,700	0.1343	0.1343	21,829	
	Washington Township Nodaway County	General Revenue	11,478,414	0.0481	0.0481	5,521	
		Road & Bridge	11,478,414	0.4814	0.4814	55,257	
		Special Road & Bridge	11,478,414	0.3500	0.3500	40,174	2024
	White Cloud Township Nodaway County	General Revenue	21,330,465	0.0471	0.0471	10,047	
		Road & Bridge	21,330,465	0.4700	0.4700	100,253	
		Special Road & Bridge	21,330,465	0.3500	0.3500	74,657	A 2026
		Debt Service	21,330,465	0.3455	0.3455	73,697	
	Barnard FPD	General Revenue	29,031,748	0.1921	0.1921	55,770	
	Graham FPD	General Revenue	23,162,069	0.1883	0.1883	43,614	
	Hopkins FPD	General Revenue	19,833,675	0.2235	0.2235	44,328	
	Polk Rural FPD	General Revenue	85,281,387	0.1493	0.1493	127,325	
	Clearmont FPD	General Revenue	8,905,062	0.2811	0.2811	25,032	
	Skidmore FPD	General Revenue	25,243,637	0.2417	0.2417	61,014	
	West Nodaway FPD	General Revenue	22,931,654	0.2725	0.2725	62,489	
	Jackson Township FPD	Fire	18,292,670	0.2996	0.2996	54,805	
		General Revenue	18,292,670	0.0000	0.0000	0	
	Union Township FPD	General Revenue	12,223,795	0.3000	0.3000	36,671	
	Elmo Area FPD	General Revenue	6,136,700	0.2865	0.2865	17,582	
	Parnell FPD	General Revenue	6,951,073	0.3000	0.3000	20,853	
	Nodaway County Health Center	General Revenue	433,451,095	0.0495	0.0495	214,558	
	Nodaway-Holt R-VII School District	Operating Funds-Schools	50,120,594	3.3730	3.3730	1,690,568	D 2037
		Operating Funds-Temp	50,120,594	0.8866	0.8866	444,369	
	West Nodaway County R-I SD	Operating Funds-Schools	31,505,396	4.5919	4.5919	1,446,696	D
		Debt Service	31,505,396	0.7275	0.6542	206,108	
	Northeast Nodaway County R-V SD	Operating Funds-Schools	20,836,410	4.9945	4.9945	1,040,674	D
		Debt Service	20,836,410	0.7753	0.7707	160,586	
	Jefferson C-123 School District	Operating Funds-Schools	16,189,287	6.0192	5.6013	906,811	
		Debt Service	16,189,287	0.7521	0.7500	121,420	
	North Nodaway County R-VI SD	Operating Funds-Schools	32,756,982	4.0630	4.0605	1,330,097	D
		Debt Service	32,756,982	0.7537	0.5900	193,266	
	Maryville R-II School District	Operating Funds-Schools	229,712,888	4.5976	4.2452	9,751,772	
		Debt Service	229,712,888	0.8742	0.7900	1,814,732	
	South Nodaway County R-IV SD	Operating Funds-Schools	18,534,938	5.3719	5.3719	995,678	D
		Debt Service	18,534,938	0.6986	0.5900	109,356	
	Nodaway County	Ambulance	386,492,340	0.0000	0.0000	0	
		Developmental Dis. Board	433,451,095	0.0497	0.0497	215,425	
		General Revenue	433,451,095	0.3349	0.1500	650,177	
		Senior Services	433,451,095	0.0497	0.0497	215,425	
<b><u>Oregon</u></b>	Oregon County Ambulance District	General Revenue	125,281,647	0.0000	0.0000	0	
	Thayer SRD Oregon County	Road & Bridge	48,117,345	0.2073	0.2073	99,747	
	City of Alton	General Revenue	7,864,060	0.4764	0.4764	37,464	
	City of Koshkonong	General Revenue	1,180,394	0.8720	0.8720	10,293	
	City of Thayer	General Revenue	19,741,702	0.4649	0.4649	91,779	
	Oregon County Library District	General Revenue	125,281,647	0.1861	0.1861	233,149	
	Oregon County Health Department	General Revenue	125,281,647	0.0930	0.0930	116,512	
	Couch R-I School District	Operating Funds-Schools	14,241,796	3.5606	3.5581	506,737	D 2039
		Operating Funds-Temp	14,241,796	0.5500	0.5500	78,330	
	Thayer R-II School District	Operating Funds-Schools	38,415,655	2.7500	2.7500	1,056,431	D
		Debt Service	38,415,655	1.3002	0.9202	353,501	
	Oregon-Howell R-III School District	Operating Funds-Schools	17,493,133	2.5841	2.5841	452,040	D 2037
		Operating Funds-Temp	17,493,133	0.6618	0.6618	115,770	A

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Oregon</u></b>	Oregon-Howell R-III School District	Debt Service	17,493,133	0.8216	0.8000	139,945	
	Alton R-IV School District	Operating Funds-Schools	49,895,161	2.7500	2.7500	1,372,117	D
	Oregon County	Common Road District	77,165,157	0.2652	0.2652	204,642	
		Developmental Dis. Board	125,281,647	0.0930	0.0930	116,512	
		General Revenue	125,281,647	0.3392	0.1093	136,933	
<b><u>Osage</u></b>		Senior Services	125,281,647	0.0465	0.0465	58,256	
	Osage Ambulance District	General Revenue	186,885,091	0.2872	0.1662	310,603	
	Chamois SRD Osage County	Road & Bridge	6,445,384	0.3366	0.3366	21,695	
	Linn City SRD Osage County	Road & Bridge	20,863,661	0.3102	0.3102	64,719	
	Westphalia SRD Osage County	Road & Bridge	5,940,173	0.2420	0.2420	14,375	
		Special Road & Bridge	5,940,173	0.1796	0.1796	10,669	2023
	Village of Argyle	General Revenue	1,561,356	0.3029	0.3029	4,729	
	City of Chamois	General Revenue	3,579,566	0.5774	0.5774	20,668	
	City of Linn	General Revenue	20,177,515	0.7112	0.7112	143,502	
		Parks & Recreation	20,177,515	0.0487	0.0487	9,826	
	City of Meta	General Revenue	6,542,692	0.3934	0.3934	25,739	
	Osage County Library District	General Revenue	276,182,217	0.1732	0.1732	478,348	
	Chamois Volunteer FPD	General Revenue	20,461,557	0.2509	0.2509	51,338	
	Meta Fire & Rescue FPD	General Revenue	18,565,253	0.2910	0.2910	54,025	
	Linn FPD	General Revenue	121,681,508	0.2653	0.2653	322,821	
	Osage County R-I School District	Operating Funds-Schools	18,107,255	5.1336	5.1076	924,846	D
	Osage County R-II School District	Operating Funds-Schools	84,421,307	2.7500	2.7500	2,321,586	D
		Debt Service	84,421,307	1.0795	1.0500	886,424	
	Osage County R-III School District	Operating Funds-Schools	120,566,080	4.0838	4.0838	4,923,678	BD
	Osage County	Common Road District	239,665,218	0.2124	0.2124	509,049	
		Developmental Dis. Board	276,182,217	0.0953	0.0953	263,202	
		General Revenue	276,182,217	0.3160	0.1777	490,776	
<b><u>Ozark</u></b>	Ozark County Ambulance District	Ambulance	142,043,620	0.2148	0.2148	305,110	
	Village of Bakersfield	General Revenue	1,624,192	0.3782	0.3782	6,143	
		Health	1,624,192	0.1864	0.1864	3,027	
	City of Gainesville	General Revenue	10,588,759	0.4185	0.4185	44,314	
	Village of Theodosia	General Revenue	5,327,105	0.3055	0.3055	16,274	
	Ozark County Health Center	General Revenue	142,043,620	0.0915	0.0915	129,970	
	Thornfield R-I School District	Operating Funds-Schools	8,741,434	3.1859	3.1859	278,493	D
	Bakersfield R-IV School District	Operating Funds-Schools	18,379,891	3.7192	3.7192	683,585	D
		Debt Service	18,379,891	1.0826	1.0500	192,989	
	Gainesville R-V School District	Operating Funds-Schools	63,688,350	2.7500	2.7500	1,751,430	D
	Dora R-III School District	Operating Funds-Schools	23,423,077	3.3867	3.3867	793,269	D
		Debt Service	23,423,077	0.2045	0.1626	38,086	
	Lutie R-VI School District	Operating Funds-Schools	31,992,371	3.5313	3.5313	1,129,747	D
	Ozark County	General Revenue	142,043,620	0.3111	0.1600	227,270	
		Road & Bridge	142,043,620	0.2354	0.2354	334,371	
<b><u>Pemiscot</u></b>	City of Bragg City	General Revenue	378,330	0.5000	0.5000	1,892	
	City of Caruthersville	Cemetery	46,752,667	0.0447	0.0447	20,898	
		General Revenue	46,752,667	0.6256	0.6256	292,485	
		Health	46,752,667	0.1788	0.1788	83,594	
		Library	46,752,667	0.1000	0.1000	46,753	
		Sewer	46,752,667	0.2122	0.2122	99,209	
	Town of Cooter	General Revenue	3,430,960	1.0000	1.0000	34,310	
	City of Hayti	Cemetery	22,675,434	0.0500	0.0500	11,338	
		General Revenue	22,675,434	0.6769	0.6769	153,490	
		Health	22,675,434	0.1860	0.1860	42,176	
		Library	22,675,434	0.2257	0.2257	51,178	
		Parks & Recreation	22,675,434	0.3054	0.3054	69,251	
	City of Hayti Heights	General Revenue	1,039,020	1.0000	1.0000	10,390	
		Health	1,039,020	0.2000	0.2000	2,078	
	City of Holland	General Revenue	1,193,660	0.7126	0.7126	8,506	
	City of Homestown	General Revenue	156,590	0.6000	0.6000	940	
	City of Steele	General Revenue	13,115,981	0.6413	0.6413	84,113	
		Health	13,115,981	0.1850	0.1850	24,265	
		Library	13,115,981	0.1850	0.1850	24,265	
		Parks & Recreation	13,115,981	0.1850	0.1850	24,265	
	Village of Wardell	General Revenue	2,082,395	0.7551	0.7551	15,724	
		Health	2,082,395	0.1000	0.1000	2,082	
	Pemiscot County Health Center	General Revenue	214,424,007	0.1000	0.1000	214,424	
	North Pemiscot County R-I SD	Operating Funds-Schools	20,998,675	3.1604	3.1415	659,673	D
	Hayti R-II School District	Operating Funds-Schools	31,994,656	4.0288	4.0288	1,289,001	D

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Pemiscot</u></b>	Pemiscot County R-III SD	Operating Funds-Schools	13,320,255	4.0000	4.0000	532,810	D
		Debt Service	13,320,255	0.8019	0.3500	46,621	
	Cooter R-IV School District	Operating Funds-Schools	9,238,140	5.0000	5.0000	461,907	D
	South Pemiscot County R-V SD	Operating Funds-Schools	33,614,751	3.8482	3.8482	1,293,563	D
	Pemiscot County C-7 School District	Operating Funds-Schools	13,158,411	4.6404	4.6404	610,603	D
	Caruthersville 18 School District	Operating Funds-Schools	52,226,647	4.0100	4.0100	2,094,289	D
		Debt Service	52,226,647	0.4173	0.4173	217,942	
	Pemiscot County Special School District	Operating Funds-Schools	213,213,844	0.5000	0.5000	1,066,069	
		Debt Service	213,213,844	0.0649	0.0452	96,373	
	Pemiscot County	Developmental Dis. Board	214,424,007	0.1000	0.1000	214,424	
		General Revenue	214,424,007	0.3996	0.2005	429,920	
		Hospital	214,424,007	0.4200	0.4200	900,581	
		Johnson Grass	214,424,007	0.0500	0.0500	107,212	
		Road & Bridge	214,424,007	0.3066	0.3066	657,424	
		General Revenue	5,547,861	0.5977	0.5977	33,160	
		General Revenue	6,484,000	0.6586	0.6586	42,704	
<b><u>Perry</u></b>	Village of Longtown	General Revenue	1,082,914	0.3074	0.3074	3,329	
	City of Perryville	General Revenue	174,285,969	0.3696	0.3696	644,161	
		Parks & Recreation	174,285,969	0.1571	0.1571	273,803	
		Debt Service	174,285,969	0.2728	0.2000	348,572	
	Perry County Library District	General Revenue	447,226,065	0.0881	0.0881	394,006	
	Perry County Health Department	General Revenue	447,226,065	0.1762	0.1762	788,012	
	Perry County 32 School District	Operating Funds-Schools	395,299,404	3.0631	3.0631	12,108,416	D
		Operating Funds-Temp	395,299,404	0.3354	0.3354	1,325,834	
	Altenburg 48 School District	Operating Funds-Schools	23,449,025	3.5290	3.5290	827,516	D
	Perry County	Developmental Dis. Board	447,226,065	0.0881	0.0881	394,006	
		General Revenue	447,226,065	0.4049	0.2030	907,869	
		Hospital	447,226,065	0.0881	0.0881	394,006	
		Mental Health	447,226,065	0.0881	0.0881	394,006	
		Road & Bridge	447,226,065	0.2933	0.2933	1,311,714	
		General Revenue	4,840,559	0.9211	0.9211	44,586	
		General Revenue	1,572,483	0.9097	0.9097	14,305	
<b><u>Pettis</u></b>	Village of Hughesville	General Revenue	1,462,160	0.4057	0.4057	5,932	
		General Revenue-Temp	1,462,160	0.2999	0.2999	4,385	
	City of La Monte	General Revenue	8,666,517	0.8921	0.8921	77,314	
		Parks & Recreation	8,666,517	0.0373	0.0373	3,233	
	City of Sedalia	Fire	319,359,097	0.0500	0.0500	159,680	
		General Revenue	319,359,097	0.4813	0.4813	1,537,075	
		Library	247,879,224	0.2344	0.2344	581,029	
		Library-Temp	247,879,224	0.0681	0.0681	168,806	
		Parks & Recreation	319,359,097	0.1674	0.1674	534,607	
		Police	319,359,097	0.0942	0.0942	300,836	
	City of Smithton	General Revenue	5,424,164	0.9027	0.9027	48,964	
	Boonslick Regional Library District	General Revenue	1,163,991,139	0.1352	0.1352	1,573,716	
	Pettis County FPD 1	General Revenue	289,578,765	0.2735	0.2735	791,998	
	Sedalia SBD	General Revenue	4,800,020	0.8500	0.8500	40,800	
	Pettis County Health Center	General Revenue	735,514,392	0.0901	0.0901	662,698	
	State Fair Community College	General Revenue	1,111,362,470	0.3972	0.3972	4,414,332	
	Pettis County R-V School District	Operating Funds-Schools	36,869,739	3.6658	3.6658	1,351,571	D
		Debt Service	36,869,739	0.5022	0.4922	181,473	
	La Monte R-IV School District	Operating Funds-Schools	25,559,622	2.9653	2.9622	757,127	D
		Debt Service	25,559,622	1.4911	0.9246	236,324	
	Smithton R-VI School District	Operating Funds-Schools	54,767,555	3.6274	3.6274	1,986,638	D
<b><u>Phelps</u></b>	Green Ridge R-VIII School District	Operating Funds-Schools	36,288,161	3.3438	3.3438	1,213,404	D
		Debt Service	36,288,161	0.5670	0.5670	205,754	
	Pettis County R-XII School District	Operating Funds-Schools	55,890,732	2.7903	2.7900	1,559,351	D
	Sedalia 200 School District	Operating Funds-Schools	446,721,151	4.0628	4.0628	18,149,387	BD
		Developmental Dis. Board	735,514,392	0.0901	0.0901	662,698	
	Pettis County	General Revenue	735,514,392	0.3041	0.0900	661,963	
		Johnson Grass	735,514,392	0.0483	0.0070	51,486	
		Road & Bridge	735,514,392	0.2852	0.2852	2,097,687	
	St. James Ambulance District	General Revenue	148,068,249	0.1403	0.0000	0	
	City of Doolittle	General Revenue	5,296,208	0.2793	0.2793	14,792	
<b><u>Phelps</u></b>	City of Newburg	General Revenue	1,953,651	0.8470	0.8470	16,547	
		Library	1,953,651	0.2000	0.2000	3,907	
	City of Rolla	General Revenue	251,186,485	0.4320	0.4320	1,085,126	
		Library	251,186,485	0.1803	0.1803	452,889	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Phelps</u></b>	City of Rolla	Parks & Recreation	251,186,485	0.1064	0.1064	267,262	
	City of St. James	General Revenue	41,681,509	0.3884	0.3884	161,891	
		Library	41,681,509	0.2899	0.2899	120,835	
		Parks & Recreation	41,681,509	0.0606	0.0606	25,259	
	City of Edgar Springs	General Revenue	1,834,672	0.5258	0.5258	9,647	
	Doolittle Rural FPD	General Revenue	37,719,682	0.4757	0.4757	179,433	
	Rolla Rural FPD	General Revenue	207,250,874	0.4454	0.4454	923,095	
	Duke Rural FPD	General Revenue	6,590,942	0.2517	0.2517	16,589	
	St. James FPD	General Revenue	147,296,115	0.2438	0.2438	359,108	
	Edgar Springs Rural Volunteer FPD	General Revenue	19,740,089	0.3000	0.3000	59,220	
	St. James R-I School District	Operating Funds-Schools	149,023,669	2.7500	2.7500	4,098,151	D
		Debt Service	149,023,669	1.1004	0.9000	1,341,213	
	Newburg R-II School District	Operating Funds-Schools	31,783,659	3.7100	3.7100	1,179,174	D
		Debt Service	31,783,659	0.5570	0.4834	153,642	
	Rolla 31 School District	Operating Funds-Schools	503,093,499	4.3122	3.8384	19,310,741	B
		Debt Service	503,093,499	0.8378	0.5850	2,943,097	
	Phelps County R-III School District	Operating Funds-Schools	23,102,389	2.7500	2.7500	635,316	D
		Debt Service	23,102,389	0.2154	0.1800	41,584	
	Phelps County	Developmental Dis. Board	731,264,342	0.0686	0.0686	501,647	
		General Revenue	731,264,342	0.2667	0.0795	581,355	
		Road & Bridge	731,264,342	0.1905	0.0897	655,944	
	Village of Annada	General Revenue	452,587	0.5838	0.5838	2,642	
	City of Bowling Green	Cemetery	73,334,765	0.0984	0.0984	72,161	
		General Revenue	73,334,765	0.6382	0.6382	468,022	
		Library	73,334,765	0.1970	0.1970	144,469	
		Parks & Recreation	73,334,765	0.0000	0.0000	0	
	City of Clarksville	General Revenue	5,431,957	0.7439	0.7439	40,408	
	City of Curryville	General Revenue	2,036,942	0.9700	0.9700	19,758	
	Village of Eolia	General Revenue	6,754,627	0.4305	0.4305	29,079	
	City of Frankford	General Revenue	2,388,287	1.0000	1.0000	23,883	
		Streets	2,388,287	0.1300	0.1300	3,105	
	City of Louisiana	General Revenue	39,448,664	0.7359	0.7359	290,303	
		Library	39,448,664	0.1000	0.1000	39,449	
	Buffalo Township FPD	General Revenue	50,011,719	0.3028	0.3028	151,435	
	Curryville Volunteer FPD	General Revenue	16,002,533	0.3000	0.3000	48,008	
	Pike County Health Department	General Revenue	361,112,866	0.2500	0.2500	902,782	
	Bowling Green R-I School District	Operating Funds-Schools	165,468,123	3.4284	3.4284	5,672,909	D
		Debt Service	165,468,123	0.8193	0.5000	827,341	
	Pike County R-III School District	Operating Funds-Schools	54,492,750	4.2515	4.2496	2,315,724	D
		Debt Service	54,492,750	1.6019	0.7521	409,840	
	Boncl R-X School District	Operating Funds-Schools	13,657,233	4.9078	4.6500	635,061	
	Louisiana R-II School District	Operating Funds-Schools	52,577,419	3.7500	3.7500	1,971,653	D
		Debt Service	52,577,419	0.5730	0.5000	262,887	
	Pike County	Developmental Dis. Board	361,112,866	0.2000	0.2000	722,226	
		General Revenue	361,112,866	0.4468	0.2908	1,050,116	
		Hospital	361,112,866	0.2200	0.2200	794,448	
		Road & Bridge	361,112,866	0.3240	0.3240	1,170,006	
<b><u>Platte</u></b>	Northland Regional AD	General Revenue	866,483,377	0.3792	0.3792	3,285,705	
	Southern Platte County Ambulance District	General Revenue	904,847,552	0.1033	0.1033	934,708	
	Drainage District 1 Platte County	General Revenue	1,434,126	0.0711	0.0711	1,020	
	Farley SRD Platte County	Road & Bridge	23,619,667	0.2898	0.2898	68,450	
		Special Road & Bridge	23,619,667	0.3500	0.3500	82,669	2024
	Parkville SRD Platte County	Road & Bridge	1,240,695,467	0.2316	0.2316	2,873,451	
	Platte City SRD Platte County	Road & Bridge	1,546,830,856	0.2712	0.2712	4,195,005	
	Weston SRD Platte County	Road & Bridge	99,259,851	0.2271	0.2271	225,419	
		Special Road & Bridge	99,259,851	0.3274	0.3274	324,977	2023
	City of Camden Point	General Revenue	8,147,095	0.5930	0.5930	48,312	
	City of Dearborn	General Revenue	8,206,526	0.4387	0.4387	36,002	
	City of Edgerton	General Revenue	8,075,805	0.6304	0.6304	50,910	
	Village of Farley	General Revenue	5,385,685	0.3480	0.3480	18,742	
	Village of Ferrelview	General Revenue	5,562,413	0.4388	0.4388	24,408	
	Village of Iatan	General Revenue	305,810	0.5000	0.5000	1,529	
	City of Platte City	General Revenue	106,601,187	0.4572	0.4572	487,381	
		Debt Service	106,601,187	0.5257	0.5257	560,402	
	City of Platte Woods	General Revenue	14,647,611	0.7362	0.7362	107,836	
	City of Tracy	General Revenue	10,459,097	0.4953	0.4953	51,804	
	City of Weatherby Lake	General Revenue	84,221,779	0.6764	0.6764	569,676	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Platte</b>	City of Weatherby Lake	Parks & Recreation	84,221,779	0.1444	0.1444	121,616	
	City of Weston	General Revenue	40,615,265	0.3348	0.3348	135,980	
		Lights	40,615,265	0.0947	0.0947	38,463	
		Parks & Recreation	40,615,265	0.1219	0.1219	49,510	
	City of Lake Waukomis	General Revenue	32,125,791	0.4341	0.4341	139,458	
		General Revenue - Temp	32,125,791	0.6576	0.6576	211,259	2025
	City of Parkville	General Revenue	352,696,782	0.4341	0.4341	1,531,057	
		General Revenue-Temp	352,696,782	0.1642	0.1642	579,128	2024
	City of Northmoor	General Revenue	12,469,742	0.4404	0.4404	54,917	
	Town of Ridgely	General Revenue	1,729,991	0.3165	0.3165	5,475	
	City of Houston Lake	Fire	5,160,855	0.6727	0.3876	20,003	2024
		General Revenue	5,160,855	0.4794	0.4263	22,001	
	Central Platte FPD	General Revenue	346,297,612	0.2757	0.2757	954,743	
	Southern Platte FPD	General Revenue	751,698,770	0.8045	0.8045	6,047,417	
		Debt Service	751,698,770	0.0389	0.0389	292,411	
	Weatherby Lake FPD	General Revenue	84,221,779	0.8394	0.8394	706,958	
	West Platte FPD	Ambulance	243,209,312	0.3897	0.3897	947,787	
		General Revenue	243,209,312	0.3897	0.3897	947,787	
	Camden Point FPD	General Revenue	30,896,402	0.4597	0.4597	142,031	
	Smithville Area FPD	General Revenue	453,419,916	0.5964	0.5964	2,704,196	
		Debt Service	453,419,916	0.0822	0.0822	372,711	
	Edgerton-Trimble FPD	General Revenue	57,227,320	0.4842	0.4842	277,095	
	Dearborn Area FPD	General Revenue	42,554,078	0.5172	0.5172	220,090	
	Platte County Health Department	General Revenue	3,581,303,221	0.0722	0.0722	2,585,701	
	North Platte County R-I SD	Operating Funds-Schools	76,942,836	3.8455	3.8328	2,949,065	D
		Debt Service	76,942,836	0.9511	0.9072	698,025	
	West Platte County R-II SD	Operating Funds-Schools	236,565,330	4.0311	4.0250	9,521,755	D
	Platte County R-III School District	Operating Funds-Schools	786,085,493	3.4169	3.1124	24,466,125	
		Operating Funds-Temp	786,085,493	0.3780	0.3780	2,971,403	2034
		Debt Service	786,085,493	1.5582	1.5289	12,018,461	
	Park Hill School District	Operating Funds-Schools	2,360,333,171	4.8353	4.8353	114,129,190	D
		Debt Service	2,360,333,171	0.8171	0.5602	13,222,586	
	Platte County	Developmental Dis. Board	3,581,303,221	0.1174	0.1174	4,204,450	
		General Revenue	3,581,303,221	0.2264	0.0600	2,148,782	
		Mental Health	3,581,303,221	0.0902	0.0902	3,230,336	
		Road & Bridge	670,847,391	0.3038	0.3038	2,038,034	
		Senior Services	3,581,303,221	0.0452	0.0452	1,618,749	
<b>Polk</b>	Blue Mound SRD Polk County	Road & Bridge	5,052,105	0.3017	0.3017	15,242	
	Bolivar SRD Polk County	Road & Bridge	143,806,151	0.1875	0.1875	269,637	
	Flemington SRD Polk County	Road & Bridge	2,388,117	0.3379	0.3379	8,069	
	Humansville SRD Polk County	Road & Bridge	18,091,309	0.2550	0.2550	46,133	
		Special Road & Bridge	18,091,309	0.3500	0.3500	63,320	2024
	Southwest SRD Polk County	Road & Bridge	1,267,490	0.3354	0.3354	4,251	
	Polk County SRD	Road & Bridge	281,135,845	0.2581	0.2581	725,612	
	Village of Aldrich	General Revenue	764,919	0.3576	0.3576	2,735	
	City of Bolivar	General Revenue	138,300,336	0.0000	0.0000	0	
		Parks & Recreation	138,300,336	0.0000	0.0000	0	
	City of Fair Play	General Revenue	3,201,046	0.8873	0.8873	28,403	
	City of Humansville	General Revenue	7,169,060	0.5881	0.5881	42,161	
	City of Morrisville	General Revenue	3,365,813	0.4548	0.4548	15,308	
	Polk County Library District	General Revenue	451,741,017	0.2222	0.2222	1,003,769	
	Pleasant Hope FPD	General Revenue	44,782,847	0.2423	0.2423	108,509	
	Central Polk County FPD	General Revenue	105,721,059	0.2778	0.2778	293,693	
	Morrisville FPD	General Revenue	56,243,794	0.2558	0.2558	143,872	
	Polk County Health Center	General Revenue	451,741,017	0.1624	0.1624	733,627	
	Bolivar R-I School District	Operating Funds-Schools	235,926,389	3.3151	3.3151	7,821,196	BD
		Debt Service	235,926,389	0.8350	0.7761	1,831,025	
	Fair Play R-II School District	Operating Funds-Schools	28,029,052	3.3268	3.3227	931,321	D
		Debt Service	28,029,052	0.8183	0.7385	206,995	
	Halfway R-III School District	Operating Funds-Schools	31,241,930	3.2211	3.2211	1,006,334	D
		Debt Service	31,241,930	0.7367	0.7298	228,004	
	Humansville R-IV School District	Operating Funds-Schools	31,216,428	2.8464	2.8464	888,544	D
		Debt Service	31,216,428	1.1551	0.8877	277,108	
	Marion C. Early R-V School District	Operating Funds-Schools	53,404,032	3.2919	3.2919	1,758,007	D
		Debt Service	53,404,032	0.3286	0.3286	175,486	
	Pleasant Hope R-VI School District	Operating Funds-Schools	68,143,813	3.1137	3.1137	2,121,794	D
		Debt Service	68,143,813	0.6898	0.6630	451,793	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Polk</u></b>	Polk County	Developmental Dis. Board	451,741,017	0.0194	0.0194	87,638	
		General Revenue	451,741,017	0.2994	0.2994	1,352,513	
		Senior Services	451,741,017	0.0461	0.0461	208,253	
<b><u>Pulaski</u></b>	Dixon Ambulance District	General Revenue	94,458,733	0.2795	0.2795	264,012	
	Pulaski County Ambulance District	General Revenue	535,811,746	0.0000	0.0000	0	
	City of Crocker	General Revenue	10,821,026	0.7009	0.7009	75,845	
		Parks & Recreation	10,821,026	0.1761	0.1761	19,056	
	City of Dixon	General Revenue	18,668,499	0.4867	0.4867	90,860	
		Library	18,668,499	0.1493	0.1493	27,872	
		Debt Service	18,668,499	0.4711	0.4711	87,947	
	City of St. Robert	General Revenue	118,097,912	0.3437	0.3437	405,903	
	City of Waynesville	General Revenue	80,191,805	0.6306	0.6306	505,690	
	City of Richland	General Revenue	17,219,309	0.6732	0.6732	115,920	
	Pulaski County Library District	General Revenue	577,249,399	0.1343	0.1343	775,246	
	Hazelgreen FPD	General Revenue	26,413,031	0.3000	0.3000	79,239	
	Crocker Rural FPD	General Revenue	50,131,368	0.2387	0.2387	119,664	
	Waynesville Rural FPD	General Revenue	207,644,933	0.7521	0.7521	1,561,698	B
	Dixon Rural FPD	General Revenue	101,017,173	0.2517	0.2517	254,260	
	Pulaski County Health Department	General Revenue	595,184,203	0.0714	0.0714	424,962	
	Swedeborg R-III School District	Operating Funds-Schools	7,316,335	3.4314	3.4314	251,053	D
	Pulaski County R-IV School District	Operating Funds-Schools	42,129,159	3.0770	3.0770	1,296,314	D
	Laquey R-V School District	Operating Funds-Schools	46,810,607	2.7500	2.7500	1,287,292	D
		Debt Service	46,810,607	0.1887	0.1123	52,568	
	Waynesville R-VI School District	Operating Funds-Schools	372,811,137	2.9616	2.9500	10,997,929	D
	Dixon R-I School District	Operating Funds-Schools	79,559,329	2.7500	2.7500	2,187,882	D
		Debt Service	79,559,329	0.4055	0.2700	214,810	
	Crocker R-II School District	Operating Funds-Schools	39,583,500	2.7500	2.7500	1,088,546	D
		Debt Service	39,583,500	0.5824	0.5764	228,159	
	Pulaski County	Developmental Dis. Board	595,184,203	0.0710	0.0710	422,581	
		General Revenue	595,184,203	0.0000	0.0000	0	
		Road & Bridge	595,184,203	0.1954	0.1954	1,162,990	
		Senior Services	595,184,203	0.0443	0.0443	263,667	
<b><u>Putnam</u></b>	Putnam County Ambulance District	General Revenue	111,148,598	0.3657	0.3657	406,470	
	Putnam County Care Center	General Revenue	111,148,598	0.2956	0.2956	328,555	
	Unionville SRD Putnam County	Road & Bridge	17,900,796	0.2815	0.2815	50,391	
		Special Road & Bridge	17,900,796	0.3500	0.3500	62,653	2025
	Lake Thunderhead SRD Putnam County	Road & Bridge	25,967,484	0.2724	0.2724	70,735	
		Special Road & Bridge	25,967,484	0.3500	0.3500	90,886	2024
	Village of Livonia	General Revenue	335,951	0.5000	0.5000	1,680	
	Village of Lucerne	General Revenue	1,527,929	0.5000	0.5000	7,640	
	Village of Powersville	General Revenue	526,032	0.4464	0.4464	2,348	
	City of Unionville	Fire	17,477,150	0.1764	0.1764	30,830	
		General Revenue	17,477,150	0.8711	0.8711	152,243	
		Parks & Recreation	17,477,150	0.1764	0.1764	30,830	
	Village of Worthington	General Revenue	307,607	0.5000	0.5000	1,538	
	Elm Township Putnam County	Road & Bridge	9,482,835	0.5000	0.5000	47,414	
	Grant Township Putnam County	Road & Bridge	2,913,348	0.5000	0.5000	14,567	
		Special Road & Bridge	2,913,348	0.3500	0.3500	10,197	2025
	Jackson Township Putnam County	Road & Bridge	4,087,825	0.5000	0.5000	20,439	
	Liberty Township Putnam County	Road & Bridge	4,698,407	0.5000	0.5000	23,492	
		Special Road & Bridge	4,698,407	0.3500	0.3500	16,444	2024
	Lincoln Township Putnam County	Road & Bridge	8,797,735	0.5000	0.5000	43,989	
		Special Road & Bridge	8,797,735	0.3500	0.3500	30,792	2024
	Medicine Township Putnam County	Road & Bridge	9,667,933	0.5000	0.5000	48,340	
		Special Road & Bridge	9,667,933	0.3500	0.3500	33,838	2024
	Richland Township Putnam County	Road & Bridge	5,134,523	0.5000	0.5000	25,673	
		Special Road & Bridge	5,134,523	0.3500	0.3500	17,971	2024
	Sherman Township Putnam County	Road & Bridge	2,978,784	0.5000	0.5000	14,894	
		Special Road & Bridge	2,978,784	0.3500	0.3500	10,426	2024
	Union Township Putnam County	Road & Bridge	7,771,086	0.5000	0.5000	38,855	
		Special Road & Bridge	7,771,086	0.3500	0.3500	27,199	A 2026
	Wilson Township Putnam County	Road & Bridge	5,375,811	0.4851	0.4851	26,078	
		Special Road & Bridge	5,375,811	0.3500	0.3500	18,815	2024
	York Township Putnam County	Road & Bridge	6,506,033	0.4635	0.4635	30,155	
		Special Road & Bridge	6,506,033	0.3500	0.3500	22,771	2024
	Elm Township FPD	General Revenue	9,482,835	0.3000	0.3000	28,449	
	Liberty Township FPD	General Revenue	4,698,407	0.2998	0.2998	14,086	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Putnam</u></b>	Grant Township FPD	General Revenue	2,913,348	0.3000	0.3000	8,740	
	York Township Volunteer FPD	General Revenue	6,505,086	0.2594	0.2594	16,874	
	Putnam County Health Department	General Revenue	111,148,598	0.2741	0.2300	255,642	
	Putnam County R-I School District	Operating Funds-Schools	103,748,346	3.2318	3.2318	3,352,939	D
		Debt Service	103,748,346	0.5788	0.3900	404,619	
	Putnam County	General Revenue	111,148,598	0.4572	0.4572	508,171	
		Hospital	111,148,598	0.4572	0.4572	508,171	
		Library	111,148,598	0.1985	0.1985	220,630	
		Senior Services	111,148,598	0.0457	0.0457	50,795	
		Debt Service	111,148,598	0.0148	0.0000	0	
	Ralls County Ambulance District 3	General Revenue	216,275,574	0.4009	0.4009	867,049	
	City of Center	Fire	6,237,058	0.1886	0.1886	11,763	
		General Revenue	6,237,058	0.8114	0.8114	50,607	
<b><u>Ralls</u></b>	City of New London	General Revenue	10,900,063	0.4591	0.4591	50,042	
	City of Perry	Fire	10,761,405	0.2725	0.2725	29,325	
		General Revenue	10,761,405	0.5079	0.5079	54,657	
	Ralls County Library District	General Revenue	251,713,490	0.0957	0.0957	240,890	
	Hannibal Rural FPD	General Revenue	138,666,251	0.1418	0.1418	196,629	
	Ralls County Health Department	General Revenue	291,911,478	0.0942	0.0942	274,981	
	Ralls County R-II School District	Operating Funds-Schools	104,768,684	2.9500	2.9500	3,090,676	D
		Debt Service	104,768,684	0.7275	0.7100	743,858	
	Ralls County	General Revenue	291,911,478	0.2798	0.1682	490,995	
		Road & Bridge	291,911,478	0.2656	0.2656	775,317	
		General Revenue	463,788,427	0.0000	0.0000	0	
	Moberly SRD Randolph County	Special Road & Bridge	216,325,892	0.0919	0.0919	198,803	2023
	Village of Cairo	General Revenue	3,109,090	0.5000	0.5000	15,545	
<b><u>Randolph</u></b>	City of Clark	General Revenue	2,453,306	1.0000	1.0000	24,533	
	City of Clifton Hill	General Revenue	630,310	0.7500	0.7500	4,727	
	City of Higbee	General Revenue	3,169,096	0.8800	0.8800	27,888	
		Parks & Recreation	3,169,096	0.1500	0.1500	4,754	
		Debt Service	3,169,096	2.8534	1.8267	57,890	
	City of Huntsville	Cemetery	13,325,880	0.2000	0.2000	26,652	
		Fire	13,325,880	0.1400	0.1400	18,656	
		General Revenue	13,325,880	0.8776	0.8776	116,948	
		Parks & Recreation	13,325,880	0.1000	0.1000	13,326	
	Village of Jacksonville	General Revenue	613,654	0.5000	0.5000	3,068	
		Parks & Recreation	613,654	0.4000	0.4000	2,455	
	City of Moberly	General Revenue	174,165,206	0.7867	0.7867	1,370,158	
		Parks & Recreation	174,165,206	0.3651	0.3651	635,877	
	Village of Renick	General Revenue	1,146,096	0.5000	0.5000	5,730	
	Randolph County Library District	General Revenue	568,455,564	0.2430	0.2430	1,381,347	
	Higbee Area FPD	General Revenue	20,833,573	0.3000	0.3000	62,501	
	Southeastern Randolph FPD	General Revenue	36,627,896	0.2720	0.2720	99,628	
		Debt Service	36,627,896	0.2145	0.1900	69,593	
	Eastern Randolph Rural FPD	General Revenue	24,651,334	0.3000	0.3000	73,954	
	Northeast R-IV Rural FPD	General Revenue	41,136,135	0.2931	0.2931	120,570	
	Westran FPD	General Revenue	178,430,470	0.3000	0.3000	535,291	
	Downtown Moberly CID	Capital Improvements	3,230,080	7.2744	7.2744	234,969	2036
	Randolph County Health Department	General Revenue	463,788,427	0.1500	0.1500	695,683	
	Moberly Area Community College	General Revenue	211,195,221	0.3755	0.3755	793,038	
	Northeast Randolph County R-IV SD	Operating Funds-Schools	34,144,402	3.8066	3.8066	1,299,741	D
		Debt Service	34,144,402	0.8713	0.8700	297,056	
	Renick R-V School District	Operating Funds-Schools	20,061,633	3.9205	3.9205	786,516	D
		Operating Funds-Temp	20,061,633	0.4700	0.4700	94,290	2025
	Higbee R-VIII School District	Operating Funds-Schools	16,227,981	4.0500	4.0500	657,233	D
		Debt Service	16,227,981	1.0980	1.0000	162,280	
	Westran R-I School District	Operating Funds-Schools	170,088,571	3.7500	3.7419	6,364,544	
	Moberly School District	Operating Funds-Schools	211,264,461	3.6677	3.6677	7,748,547	D
		Debt Service	211,264,461	1.4490	1.1423	2,413,274	
	Randolph County	Developmental Dis. Board	568,455,564	0.1445	0.1445	821,418	
		General Revenue	568,455,564	0.3645	0.2016	1,146,006	
		Road & Bridge	568,455,564	0.1948	0.1948	1,107,351	
<b><u>Ray</u></b>	Ray County Ambulance District	General Revenue	352,511,569	0.2785	0.1480	521,717	
	Senior Citizen's NHD	General Revenue	435,087,199	0.1348	0.1348	586,498	
	Willow Creek Watershed Subdistrict	General Revenue	20,218,020	0.1834	0.1834	37,080	
	Camden SRD Ray County	Road & Bridge	20,089,074	0.3197	0.3197	64,225	
		Special Road & Bridge	20,089,074	0.2293	0.2293	46,064	2023

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Ray</u></b>	Hardin SRD Ray County	Road & Bridge	22,320,634	0.2369	0.2369	52,878	2023
	Henrietta SRD Ray County	Road & Bridge	10,986,250	0.3110	0.3110	34,167	
	Lawson SRD Ray County	Road & Bridge	51,377,613	0.2403	0.2403	123,460	
		Special Road & Bridge	51,377,613	0.2918	0.2918	149,920	
	Orrick SRD Ray County	Road & Bridge	28,175,063	0.4311	0.4311	121,463	
	Richmond SRD Ray County	Road & Bridge	142,084,904	0.2296	0.2296	326,227	2025
	Ray County SRD	Road & Bridge	237,569,437	0.2042	0.2042	485,117	
		Special Road & Bridge	237,569,437	0.2049	0.2049	486,780	
	Crystal Lakes SRD Ray County	Special Road & Bridge	4,901,490	0.4545	0.4545	22,277	
	City of Camden	Fire	2,249,777	0.0000	0.0000	0	
		General Revenue	2,249,777	0.6161	0.6161	13,861	2026
		Streets	2,249,777	0.0094	0.0094	211	
		Streets-Temp	2,249,777	0.3000	0.3000	6,749	
	Village of Elmira	General Revenue	722,104	0.5000	0.5000	3,611	
	City of Fleming	General Revenue	2,229,801	0.2217	0.2217	4,943	
	City of Hardin	General Revenue	9,916,792	1.0000	1.0000	99,168	2026
	City of Henrietta	General Revenue	5,343,459	1.0000	1.0000	53,435	
		Parks & Recreation	5,343,459	0.1000	0.1000	5,343	
		Streets	5,343,459	0.3000	0.3000	16,030	
	City of Orrick	General Revenue	8,500,164	0.7889	0.7889	67,058	
	City of Richmond	General Revenue	80,011,472	0.6651	0.6651	532,156	2023
		Parks & Recreation	80,011,472	0.1660	0.1660	132,819	
		Debt Service	80,011,472	0.7212	0.4100	328,047	
	City of Wood Heights	General Revenue	10,314,527	0.3564	0.3564	36,761	
	City of Homestead Village	General Revenue	1,294,511	0.4547	0.4547	5,886	
		General Revenue-Temp	1,294,511	0.5084	0.5084	6,581	2025
	City of Excelsior Estates	General Revenue	779,011	0.9164	0.9164	7,139	
	City of Crystal Lakes	General Revenue	4,903,104	0.9211	0.9211	45,162	
		Parks & Recreation	4,903,104	0.0184	0.0184	902	
		Streets	4,903,104	0.2974	0.2974	14,582	
	City of Lawson	General Revenue	35,463,321	0.6690	0.6690	237,250	2023
		Debt Service	35,463,321	1.2509	1.2509	443,611	
	Ray County Library District	General Revenue	437,014,740	0.1928	0.1928	842,564	
	Orrick FPD	General Revenue	50,050,550	0.2516	0.2020	101,102	
	Wood Heights FPD	General Revenue	61,089,160	0.2648	0.2648	161,764	
	Lawson Community Fire & Rescue	Ambulance	132,333,766	0.5574	0.5574	737,628	2025
		General Revenue	132,333,766	0.4881	0.4881	645,921	
	Hardin FPD	General Revenue	32,918,619	0.2656	0.2656	87,432	
	Stet Rural FPD	General Revenue	20,725,478	0.2995	0.2995	62,073	
	Richmond FPD	General Revenue	96,381,264	0.2495	0.2495	240,471	
	Ray County Health Department	General Revenue	437,014,740	0.0902	0.0902	394,187	D
	Lawson R-XIV School District	Operating Funds-Schools	98,960,311	3.8093	3.8093	3,769,695	
		Debt Service	98,960,311	0.9570	0.9500	940,123	
	Orrick R-XI School District	Operating Funds-Schools	30,022,881	3.8892	3.8892	1,167,650	
		Debt Service	30,022,881	1.0352	1.0103	303,321	
	Hardin-Central C-2 School District	Operating Funds-Schools	24,684,512	4.8172	4.8172	1,189,102	D
	Richmond R-XVI School District	Operating Funds-Schools	147,761,282	4.4359	4.4359	6,554,543	
	Ray County	Capital Improvements	437,014,740	0.0756	0.0756	330,383	
		Developmental Dis. Board	437,014,740	0.1712	0.1712	748,169	
		General Revenue	437,014,740	0.3896	0.0000	0	
		Hospital	437,014,740	0.1712	0.1712	748,169	D
		Mental Health	437,014,740	0.0901	0.0901	393,750	
		Noxious Weed	437,014,740	0.0451	0.0451	197,094	
		Senior Services	437,014,740	0.0461	0.0461	201,464	
		General Revenue	188,022,510	0.1500	0.0418	78,593	
<b><u>Reynolds</u></b>	Reynolds County Ambulance District	General Revenue	2,146,397	0.6646	0.6646	14,265	D
	City of Bunker	General Revenue	986,293	0.4393	0.4393	4,333	
	City of Centerville	General Revenue	185,375,764	0.1121	0.1121	207,806	
	Reynolds County Library District	General Revenue	3,836,867	0.3000	0.3000	11,511	
	Garwood FPD	General Revenue	67,432,304	0.2000	0.2000	134,865	
	Northern Reynolds County FPD	General Revenue	185,375,764	0.1000	0.1000	185,376	D
	Reynolds County Health Center	General Revenue	7,029,644	4.4594	4.4594	313,480	
	Centerville R-I School District	Operating Funds-Schools	57,775,023	2.7500	2.7500	1,588,813	
	Southern Reynolds County R-II SD	Operating Funds-Schools	57,775,023	1.6758	1.1100	641,303	
		Debt Service	57,775,023	1.6758	1.1100	641,303	
	Bunker R-III School District	Operating Funds-Schools	52,764,604	2.9092	2.7500	1,451,027	D
	Lesterville R-IV School District	Operating Funds-Schools	59,078,321	3.4315	3.4300	2,026,386	
	Reynolds County	Developmental Dis. Board	185,375,764	0.1000	0.1000	185,376	



Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Reynolds</b>	Reynolds County	General Revenue	185,375,764	0.4913	0.3642	675,139	
		Road & Bridge	185,375,764	0.3500	0.3500	648,815	
		Senior Services	185,375,764	0.0300	0.0300	55,613	
<b>Ripley</b>	Ripley County Ambulance District	General Revenue	111,189,084	0.2670	0.0841	93,510	
	Fourche Creek Watershed Subdistrict	General Revenue	5,196,350	0.1436	0.1436	7,462	
	Bennett SRD Ripley County	Road & Bridge	662,667	0.1681	0.1681	1,114	
	Current River SRD Ripley County	Road & Bridge	1,838,652	0.2056	0.2056	3,780	
	Doniphan SRD Ripley County	Road & Bridge	60,281,729	0.2130	0.2130	128,400	
		Special Road & Bridge	60,281,729	0.1500	0.1500	90,423	2023
	Fairdealing SRD Ripley County	Road & Bridge	7,953,478	0.1729	0.1729	13,752	
	Flatwoods SRD Ripley County	Road & Bridge	4,022,217	0.3036	0.3036	12,211	
	Jordan SRD Ripley County	Road & Bridge	12,349,389	0.1826	0.1826	22,550	
	Little Black SRD Ripley County	Road & Bridge	3,096,429	0.2994	0.2994	9,271	
	Logan Creek SRD Ripley County	Road & Bridge	6,487,279	0.1912	0.1912	12,404	
	Mabrey Bay SRD Ripley County	Road & Bridge	418,170	0.1701	0.1701	711	
	Naylor SRD Ripley County	Road & Bridge	7,856,324	0.2967	0.2967	23,310	
		Special Road & Bridge	7,856,324	0.4478	0.4478	35,181	2024
	Oxly SRD Ripley County	Road & Bridge	4,648,463	0.2969	0.2969	13,801	
	Pine Bardley SRD Ripley County	Road & Bridge	4,747,051	0.1452	0.1452	6,893	
	Ponder Gatewood SRD Ripley County	Road & Bridge	9,556,745	0.1320	0.1320	12,615	
		Special Road & Bridge	9,556,745	0.3034	0.3034	28,995	2024
	Poynor SRD Ripley County	Road & Bridge	2,657,686	0.1918	0.1918	5,097	
	Pratt SRD Ripley County	Road & Bridge	721,964	0.2647	0.2647	1,911	
	Purman SRD Ripley County	Road & Bridge	4,253,671	0.1653	0.1653	7,031	
		Special Road & Bridge	4,253,671	0.2848	0.2848	12,114	2024
	Running Water SRD Ripley County	Road & Bridge	521,024	0.2093	0.2093	1,091	
	Tucker Bay SRD Ripley County	Road & Bridge	605,432	0.1441	0.1441	872	
	Wolfe Creek SRD Ripley County	Road & Bridge	1,477,759	0.2276	0.2276	3,363	
	City of Doniphan	General Revenue	21,713,828	0.3956	0.3956	85,900	
		Debt Service	21,713,828	0.0000	0.0000	0	
	City of Naylor	General Revenue	2,670,519	0.9026	0.9026	24,104	
	Doniphan-Ripley County PLD	General Revenue	134,156,129	0.1602	0.1602	214,918	
	Ripley County Public Health Center	General Revenue	134,156,129	0.1321	0.1321	177,220	
	Naylor R-II School District	Operating Funds-Schools	16,093,240	3.1038	3.1038	499,502	D
	Doniphan R-I School District	Operating Funds-Schools	97,543,462	2.7500	2.7500	2,682,445	D
	Ripley County R-IV School District	Operating Funds-Schools	10,478,318	2.7500	2.7500	288,154	E
	Ripley County R-III School District	Operating Funds-Schools	8,862,580	2.8981	2.8981	256,846	D
	Ripley County	Developmental Dis. Board	134,156,129	0.0880	0.0880	118,057	
		General Revenue	134,156,129	0.2763	0.0000	0	
		Senior Services	134,156,129	0.0441	0.0441	59,163	
<b>St. Charles</b>	St. Charles County AD	General Revenue	13,195,719,822	0.2773	0.2773	36,591,731	B
		Debt Service	13,195,719,822	0.0569	0.0500	6,597,860	
	Town of Augusta	General Revenue	11,512,386	0.1650	0.1650	18,995	
		Lights	11,512,386	0.0823	0.0823	9,475	
	City of Lake St. Louis	General Revenue	600,240,534	0.4080	0.4080	2,448,981	
	City of O'Fallon	General Revenue	2,892,806,187	0.2909	0.2909	8,415,173	
		Parks & Recreation	2,892,806,187	0.0000	0.0000	0	
		Debt Service	2,892,806,187	0.1990	0.1550	4,483,850	
	City of Portage Des Sioux	General Revenue	6,427,806	0.5860	0.5860	37,667	
	City of St. Charles	General Revenue	2,229,288,251	0.4265	0.4265	9,507,914	
		Parks & Recreation	2,229,288,251	0.1839	0.1839	4,099,661	
		Debt Service	2,229,288,251	0.2165	0.1613	3,595,842	
	City of St. Peters	General Revenue	1,858,734,797	0.4913	0.4913	9,131,964	
		Debt Service	1,858,734,797	0.3224	0.2787	5,180,294	
	City of Wentzville	General Revenue	1,434,757,378	0.5261	0.5261	7,548,259	
		Parks & Recreation	1,434,757,378	0.0515	0.0515	738,900	
	City of St. Paul	General Revenue	132,257,812	0.1666	0.1666	220,342	
	Town of Weldon Springs Heights	General Revenue	3,107,663	0.3411	0.3411	10,600	
	City of Flint Hill	General Revenue	21,453,138	0.1673	0.1673	35,891	
	City of New Melle	General Revenue	27,598,135	0.3937	0.3937	108,654	
	City of Cottleville	General Revenue	228,702,495	0.2458	0.2458	562,151	
	City of Dardenne Prairie	General Revenue	468,418,698	0.0847	0.0847	396,751	
	St. Charles City-County PLD	General Revenue	13,195,719,822	0.1728	0.1728	22,802,204	
	Cottleville FPD	General Revenue	1,961,152,956	0.5953	0.5953	11,674,744	
		Pension	1,961,152,956	0.1559	0.1559	3,057,437	
		Debt Service	1,961,152,956	0.0970	0.0708	1,388,496	
	Lake St. Louis FPD	General Revenue	409,039,224	0.5384	0.5384	2,202,267	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>St. Charles</u></b>	Lake St. Louis FPD	Pension	409,039,224	0.0211	0.0211	86,307	
		Debt Service	409,039,224	0.2091	0.2000	818,078	
	O'Fallon FPD	General Revenue	2,379,859,385	0.6648	0.6648	15,821,305	
		Pension	2,379,859,385	0.1230	0.1230	2,927,227	
	Wentzville FPD	Debt Service	2,379,859,385	0.1027	0.0621	1,477,893	
		General Revenue	3,006,670,467	0.5798	0.5798	17,432,675	
	Augusta FPD	Debt Service	3,006,670,467	0.0909	0.0900	2,706,003	
		General Revenue	86,122,744	0.3797	0.3797	327,008	
	New Melle FPD	General Revenue	409,106,486	0.5207	0.5207	2,130,217	
		Pension	409,106,486	0.0856	0.0856	350,195	
	Orchard Farm FPD	Debt Service	409,106,486	0.1932	0.1750	715,936	
		General Revenue	49,674,858	0.4017	0.4017	199,544	
	Central County Fire & Rescue	General Revenue	2,564,912,753	0.8242	0.8242	21,140,011	
		Pension	2,564,912,753	0.1270	0.1270	3,257,439	
		Debt Service	2,564,912,753	0.0789	0.0780	2,000,632	
		General Revenue	86,858,489	0.1907	0.1907	165,639	
	BaratHaven CID	General Revenue	28,226,056	0.7215	0.7215	203,651	
	St. Charles County Community College	General Revenue	13,113,029,560	0.1368	0.1368	17,938,624	
		Debt Service	13,113,029,560	0.0308	0.0308	4,038,813	
	Fort Zumwalt R-II School District	Operating Funds-Schools	3,650,308,808	3.5446	3.5446	129,388,846	D
		Debt Service	3,650,308,808	0.6900	0.6900	25,187,131	
	Francis Howell R-III SD	Operating Funds-Schools	3,818,548,160	3.4165	3.4165	130,460,698	D
		Debt Service	3,818,548,160	0.7264	0.6713	25,633,914	
	Wentzville R-IV School District	Operating Funds-Schools	3,329,191,750	3.3112	3.3112	110,236,197	D
		Operating Funds-Temp	3,329,191,750	0.2203	0.2203	7,334,209	2030
		Operating Funds-Temp 1	3,329,191,750	0.1913	0.1913	6,368,744	2034
		Debt Service	3,329,191,750	0.9413	0.9304	30,974,800	
	St. Charles R-VI School District	Operating Funds-Schools	1,445,847,332	3.8078	3.8078	55,054,975	D
		Debt Service	1,445,847,332	1.0187	0.7500	10,843,855	
	Orchard Farm R-V School District	Operating Funds-Schools	615,808,952	4.0590	3.8749	23,861,981	
		Debt Service	615,808,952	1.3263	1.0000	6,158,090	
	St. Charles County	Developmental Dis. Board	13,195,719,822	0.1108	0.1108	14,620,858	
		Dispatch	13,195,719,822	0.0335	0.0335	4,420,566	
		General Revenue	13,195,719,822	0.1242	0.0000	0	
		Johnson Grass	13,195,719,822	0.0000	0.0000	0	
	Road & Bridge	Road & Bridge	13,195,719,822	0.1743	0.1743	23,000,140	
		General Revenue	55,789,827	0.4616	0.4616	257,526	
	Ellett Memorial Hospital District	Special Road & Bridge	3,263,899	0.2804	0.2804	9,152	2023
	Chloe SRD St. Clair County	Special Road & Bridge	9,301,719	0.2800	0.2800	26,045	2025
	Collins SRD St. Clair County	Special Road & Bridge	2,218,747	0.3672	0.3672	8,147	2024
	Hillsdale SRD St. Clair County	Special Road & Bridge	5,845,798	0.3427	0.3427	20,034	A 2026
	Lowry City SRD St. Clair County	Special Road & Bridge	21,418,867	0.3185	0.3185	68,219	A 2026
	Osceola SRD St. Clair County	Special Road & Bridge	5,221,814	0.4815	0.4815	25,143	2023
	Vista SRD St. Clair County	General Revenue	9,934,935	0.7160	0.7071	70,250	
	City of Appleton City	Library	9,934,935	0.2000	0.2000	19,870	
		Parks & Recreation	9,934,935	0.3500	0.3500	34,772	
	City of Lowry City	Police & Fire	9,934,935	0.2100	0.2100	20,863	
		General Revenue	5,836,389	0.6613	0.6613	38,596	
		Health	5,836,389	0.0000	0.0000	0	
		Lights	5,836,389	0.2053	0.2053	11,982	
	City of Osceola	General Revenue	8,126,686	0.7954	0.7954	64,640	
		Parks & Recreation	8,126,686	0.1000	0.1000	8,127	
	Village of Roscoe	General Revenue	941,358	0.4558	0.4558	4,291	
	St. Clair County Library District	General Revenue	132,612,191	0.1914	0.1914	253,820	
	Iconium FPD	General Revenue	14,430,926	0.2987	0.2987	43,105	
	Sac Osage FPD	General Revenue	39,017,301	0.2474	0.2474	96,529	
	St. Clair County Health Center	General Revenue	142,585,380	0.2068	0.2068	294,867	
	Appleton City R-II School District	Operating Funds-Schools	32,752,489	3.7903	3.7903	1,241,418	D
		Operating Funds-Temp	32,752,489	0.5000	0.5000	163,762	2040
	Roscoe C-1 School District	Operating Funds-Schools	8,847,079	3.6000	3.6000	318,495	D
	Lakeland R-III School District	Operating Funds-Schools	44,148,756	3.0523	3.0523	1,347,552	D
		Debt Service	44,148,756	0.9367	0.9367	413,541	
	Osceola School District	Operating Funds-Schools	40,046,741	3.8331	3.8331	1,535,032	D
	St. Clair County	Common Road District	78,238,085	0.3197	0.3197	250,127	A 2026
		General Revenue	142,585,380	0.4768	0.2896	412,927	
		Road & Bridge	142,585,380	0.2822	0.2822	402,376	
		Road & Bridge	39,075,031	0.2361	0.2361	92,256	
<b><u>St. Francois</u></b>	St. Francois County SRD 2	Road & Bridge					

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>St. Francois</u></b>	City of Bismarck	General Revenue	11,346,871	0.4787	0.4787	54,317	
		Health	11,346,871	0.1468	0.1468	16,657	
	City of Bonne Terre	General Revenue	35,475,172	0.5214	0.5214	184,968	
	City of Desloge	General Revenue	43,086,633	0.4085	0.4085	176,009	
	City of Farmington	General Revenue	277,709,056	0.4099	0.4099	1,138,329	
	City of Leadington	General Revenue	12,790,195	0.3511	0.3511	44,906	
	City of Leadwood	General Revenue	6,258,631	0.9453	0.9453	59,163	
	City of Iron Mountain Lake	General Revenue	3,553,870	0.7633	0.7633	27,127	
		Parks & Recreation	3,553,870	0.1000	0.1000	3,554	
	City of Park Hills	General Revenue	69,149,936	0.5744	0.5744	397,197	
		Debt Service	69,149,936	0.6398	0.4100	283,515	
	Leadwood FPD	General Revenue	19,761,471	0.7642	0.7642	151,017	
	Doe Run FPD	General Revenue	77,852,022	0.2743	0.2743	213,548	
	Bismarck FPD	General Revenue	37,155,009	0.3000	0.3000	111,465	
	Wolf Creek FPD	General Revenue	128,835,199	0.3000	0.3000	386,506	
	St. Francois County Health Center	General Revenue	976,620,020	0.0875	0.0875	854,543	
	Mineral Area College	General Revenue	1,189,451,235	0.3308	0.3308	3,934,705	
		Debt Service	1,189,451,235	0.1324	0.1300	1,546,287	
	Bismarck R-V School District	Operating Funds-Schools	34,055,188	3.4957	3.4957	1,190,467	D
		Debt Service	34,055,188	0.8530	0.8400	286,064	
	Farmington R-VII School District	Operating Funds-Schools	494,887,914	2.7500	2.7500	13,609,418	D
		Debt Service	494,887,914	0.9381	0.9000	4,433,991	
	North St. Francois County R-I SD	Operating Funds-Schools	220,866,431	3.4059	3.4009	7,511,446	D
		Debt Service	220,866,431	1.3025	1.0249	2,263,660	
	Central R-III School District	Operating Funds-Schools	132,795,360	3.1263	3.1263	4,151,581	D
		Debt Service	132,795,360	1.0856	1.0473	1,390,766	
	West St. Francois County R-IV SD	Operating Funds-Schools	57,958,528	2.9570	2.9570	1,713,834	D
		Debt Service	57,958,528	1.1409	1.0930	633,487	
	St. Francois County	Ambulance	976,620,020	0.0000	0.0000	0	
		Developmental Dis. Board	976,620,020	0.0875	0.0875	854,543	
		General Revenue	976,620,020	0.3148	0.0295	288,103	
		Road & Bridge	935,766,204	0.2418	0.2418	2,262,683	
		Senior Services	976,620,020	0.0473	0.0473	461,941	
		Ambulance	678,581,208	0.2146	0.2146	1,456,235	
<b><u>St. Louis</u></b>	Eureka FPD	Dispatch	678,581,208	0.0214	0.0214	145,216	
		General Revenue	678,581,208	0.7430	0.7430	5,041,858	
		Pension	678,581,208	0.0719	0.0719	487,900	
		Debt Service	678,581,208	0.1661	0.1500	1,017,872	
		General Revenue	39,425,354,861	0.0162	0.0162	6,386,907	
		Storm	38,279,893,221	0.0835	0.0835	31,963,711	
	Metro Zoological Park & Museum District	Art Museum	39,855,068,669	0.0662	0.0666	26,543,476	C
		Botanical Garden	39,855,068,669	0.0333	0.0336	13,391,303	C
		Museum of Mo. History	39,855,068,669	0.0333	0.0336	13,391,303	C
		Museum of Nat. History	39,855,068,669	0.0333	0.0336	13,391,303	C
		Zoological Park	39,855,068,669	0.0662	0.0666	26,543,476	C
		Operating Funds-Schools	5,388,208,735	3.1985	3.2107	172,999,218	CD
	Rockwood R-VI School District	Debt Service	5,388,208,735	0.6954	0.6800	36,639,819	
		Operating Funds-Schools	34,612,295,524	0.9616	0.9616	332,831,834	
	St. Louis County Special School District	General Revenue	15,179,603	0.3057	0.3057	46,404	
	City of Bloomsdale	General Revenue	4,154,413	0.9940	0.9940	41,295	
	City of Ste. Genevieve	Band	79,665,579	0.0773	0.0773	61,581	
		Cemetery	79,665,579	0.0480	0.0480	38,239	
		General Revenue	79,665,579	0.4812	0.4812	383,351	
		Parks & Recreation	79,665,579	0.1251	0.1251	99,662	
		Public Safety	79,665,579	0.2684	0.2684	213,822	
		General Revenue	978,603,297	0.0455	0.0455	445,265	
	Ste. Genevieve County PLD	General Revenue	978,603,297	0.0946	0.0946	925,759	
	Ste. Genevieve County R-II SD	Operating Funds-Schools	867,725,814	2.9650	2.9650	25,728,070	D
		Debt Service	867,725,814	0.4464	0.4400	3,817,994	
	Ste. Genevieve County	Ambulance	979,583,003	0.1119	0.0525	514,281	
		Developmental Dis. Board	978,603,297	0.0540	0.0540	528,446	
		General Revenue	978,603,297	0.3061	0.2657	2,600,149	
		Hospital	978,603,297	0.1588	0.1588	1,554,022	
		Mental Health	978,603,297	0.0946	0.0946	925,759	
		Road & Bridge	978,603,297	0.2472	0.2472	2,419,107	
		Senior Services	978,603,297	0.0295	0.0295	288,688	
		General Revenue	321,910,996	0.4400	0.4400	1,416,408	B
<b><u>Saline</u></b>	Saline County Ambulance District 3						

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Saline</b>	Slater Ambulance District 1	General Revenue	80,584,251	0.4193	0.4193	337,890	
	Sweet Springs Ambulance District	General Revenue	89,347,294	0.3714	0.3714	331,836	
		Debt Service	89,347,294	0.1871	0.1871	167,169	
	Blackburn Elmwood SRD Saline County	Road & Bridge	15,584,020	0.2406	0.2406	37,495	
		Sp. Road & Bridge-Temp	15,584,020	0.3500	0.3500	54,544	A 2026
		Special Road & Bridge	15,584,020	0.3362	0.3362	52,393	2025
	Gilliam SRD Saline County	Road & Bridge	17,149,748	0.2571	0.2571	44,092	
		Special Road & Bridge	17,149,748	0.2722	0.2722	46,682	2024
	Grand Pass SRD Saline County	Road & Bridge	8,778,695	0.2681	0.2681	23,536	
		Special Road & Bridge	8,778,695	0.3500	0.3500	30,725	A 2026
	Marshall SRD Saline County	Road & Bridge	213,151,964	0.2282	0.2282	486,413	
		Special Road & Bridge	213,151,964	0.2700	0.2700	575,510	A 2026
	Slater SRD Saline County	Road & Bridge	47,638,542	0.2652	0.2652	126,337	
		Special Road & Bridge	47,638,542	0.3498	0.3498	166,640	2025
	Sweet Springs SRD Saline County	Road & Bridge	31,866,422	0.3141	0.3141	100,092	
		Special Road & Bridge	31,866,422	0.3052	0.3052	97,256	2024
	Malta Bend SRD Saline County	Road & Bridge	25,734,405	0.2500	0.2500	64,336	
		Special Road & Bridge	25,734,405	0.3353	0.3353	86,287	2024
	Village of Arrow Rock	General Revenue	1,917,881	0.2275	0.2275	4,363	
		General Revenue-Temp	1,917,881	0.2653	0.2653	5,088	2023
	City of Blackburn	General Revenue	2,807,289	0.5419	0.5419	15,213	
		General Revenue-Temp	2,807,289	0.2900	0.2900	8,141	2025
		Lights	2,807,289	0.1101	0.1101	3,091	
	City of Gilliam	General Revenue	1,671,634	0.6835	0.6835	11,426	
		Lights	1,671,634	0.3645	0.3645	6,093	
	Village of Grand Pass	General Revenue	791,992	0.4566	0.4566	3,616	
		General Revenue-Temp	791,992	0.0345	0.0345	273	A 2026
	City of Malta Bend	General Revenue	2,593,642	0.9349	0.9349	24,248	
	City of Marshall	Band	175,763,952	0.0395	0.0395	69,427	
		General Revenue	175,763,952	0.5901	0.5901	1,037,183	
		Library	175,763,952	0.1516	0.1516	266,458	
		Parks & Recreation	175,763,952	0.2551	0.2551	448,374	
	City of Miami	General Revenue	1,540,871	0.4769	0.4769	7,348	
		Streets	1,540,871	0.6199	0.6199	9,552	
	Village of Mount Leonard	General Revenue	425,833	0.8966	0.8966	3,818	
	City of Nelson	General Revenue	1,568,014	0.7433	0.7433	11,655	
	City of Slater	General Revenue	19,971,438	0.6534	0.6534	130,493	
		Library	19,971,438	0.2024	0.2024	40,422	
		Parks & Recreation	19,971,438	0.1619	0.1619	32,334	
	City of Sweet Springs	General Revenue	13,676,380	0.7810	0.7810	106,813	
		Library	13,676,380	0.1800	0.1800	24,617	
		Parks & Recreation	13,676,380	0.3700	0.3700	50,603	
		Debt Service	13,676,380	0.7382	0.7382	100,959	
	City of Emma	General Revenue	2,739,452	0.4570	0.4570	12,519	
	Malta Bend FPD	General Revenue	29,258,501	0.1796	0.1796	52,548	
	West Central FPD	General Revenue	68,696,417	0.2567	0.2567	176,344	
	Slater Rural FPD	General Revenue	35,128,595	0.2147	0.2147	75,421	
	Saline County Rural FPD	General Revenue	75,487,194	0.2724	0.2724	205,627	
	Saline County Health Department	General Revenue	474,859,067	0.1156	0.1156	548,937	
	Miami R-I School District	Operating Funds-Schools	13,874,604	3.7488	3.7488	520,131	D
	Orearville R-IV School District	Operating Funds-Schools	9,671,173	4.8982	4.8982	473,713	D
	Malta Bend R-V School District	Operating Funds-Schools	15,411,846	4.4546	4.4546	686,536	D
	Hardeman R-X School District	Operating Funds-Schools	11,270,776	3.9860	3.9860	449,253	D
	Gilliam C-4 School District	Operating Funds-Schools	4,566,943	4.3668	4.3225	197,406	D
	Marshall School District	Operating Funds-Schools	219,406,983	2.3944	2.3944	5,253,481	D
		Operating Funds-Temp	219,406,983	0.4435	0.4435	973,070	2049
		Operating Funds-Temp 1	219,406,983	0.9900	0.9900	2,172,129	A 2049
	Slater School District	Operating Funds-Schools	27,150,573	3.6174	3.5930	975,520	D
		Debt Service	27,150,573	1.1962	0.7132	193,638	
	Sweet Springs R-VII School District	Operating Funds-Schools	39,411,022	3.0448	3.0448	1,199,987	D
		Debt Service	39,411,022	1.0829	1.0329	407,076	
	Saline County	Common Road District	114,723,451	0.2258	0.2258	259,046	
		Common Road-Temp	114,723,451	0.3458	0.3458	396,714	2025
		Developmental Dis. Board	474,859,067	0.0516	0.0516	245,027	
		General Revenue	474,859,067	0.1651	0.1490	707,540	
		Special Road & Bridge	114,723,451	0.3500	0.3500	401,532	A 2026
<b>Schuyler</b>	Schuyler County Ambulance District	General Revenue	129,799,057	0.3917	0.3917	508,423	
	Schuyler County NHD	General Revenue	129,799,057	0.3000	0.3000	389,397	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Schuyler</b>	City of Downing	General Revenue	2,520,175	1.0000	1.0000	25,202	D
	Village of Glenwood	General Revenue	1,278,648	0.5000	0.5000	6,393	
	City of Greentop	General Revenue	6,091,675	1.0000	1.0000	60,917	
	City of Lancaster	General Revenue	6,516,607	0.9902	0.9902	64,527	
		Parks & Recreation	6,516,607	0.2000	0.2000	13,033	
	City of Queen City	General Revenue	4,836,428	1.0000	1.0000	48,364	
		Debt Service	4,836,428	0.1792	0.1792	8,667	
	Schuyler County Library District	General Revenue	129,799,057	0.1470	0.1470	190,805	
	Lancaster Fire and Rescue FPD	General Revenue	55,811,422	0.3000	0.3000	167,434	
	Schuyler County Health Department	General Revenue	129,799,057	0.2938	0.2938	381,350	
	Schuyler County R-I School District	Operating Funds-Schools	114,718,741	3.4300	3.4300	3,934,853	
		Debt Service	114,718,741	0.8258	0.7700	883,334	
	Schuyler County	Common Road District	129,799,057	0.4704	0.4704	610,575	
		General Revenue	129,799,057	0.4897	0.3989	517,768	
		Senior Services	129,799,057	0.0490	0.0490	63,602	
		Special Road & Bridge	129,799,057	0.2600	0.2600	337,478	
	Scotland County Ambulance District	General Revenue	96,238,471	0.2472	0.0764	73,526	
	Scotland County Memorial Hospital	General Revenue	96,238,471	0.4953	0.4953	476,669	
	Scotland County NHD	General Revenue	96,238,471	0.2972	0.2972	286,021	
	Bear Creek Watershed Subdistrict	General Revenue	1,305,968	0.4000	0.4000	5,224	
<b>Scotland</b>	Village of Arbela	General Revenue	200,148	0.5000	0.5000	1,001	D
	Village of Granger	General Revenue	230,674	0.8000	0.8000	1,845	
	City of Memphis	Cemetery	17,352,387	0.0557	0.0557	9,665	
		Fire	17,352,387	0.1409	0.1409	24,450	
		General Revenue	17,352,387	0.3221	0.3221	55,892	
		Pool	17,352,387	0.1967	0.1967	34,132	
		Streets	17,352,387	0.3684	0.3684	63,926	
	Village of Rutledge	General Revenue	1,017,713	0.4133	0.4133	4,206	
	City of South Gorin	Fire	886,552	0.2000	0.2000	1,773	
		General Revenue	886,552	0.8000	0.7200	6,383	
	Scotland County Library District	General Revenue	96,238,471	0.1883	0.1883	181,217	
	Scotland County Health Department	General Revenue	96,238,471	0.3000	0.3000	288,715	
	Scotland County R-I School District	Operating Funds-Schools	84,015,875	3.6535	3.6535	3,069,520	
	Scotland County	General Revenue	96,238,471	0.4953	0.4953	476,669	
		Road & Bridge	96,238,471	0.3468	0.3468	333,755	
		Special Road & Bridge	96,238,471	0.3100	0.3100	298,339	
	Southern Scott County Ambulance District	General Revenue	320,492,309	0.2998	0.0841	269,534	
	North Scott County Ambulance District	General Revenue	268,204,830	0.1644	0.1299	348,398	
	Illmo SRD Scott County	Road & Bridge	82,696,630	0.3420	0.3420	282,822	
<b>Scott</b>	Sikeston SRD Scott County	Road & Bridge	263,368,123	0.1800	0.1800	474,063	D
	City of Benton	General Revenue	12,646,846	0.6259	0.6259	79,157	
		Parks & Recreation	12,646,846	0.1945	0.1945	24,598	
	City of Blodgett	General Revenue	1,883,380	0.2924	0.2924	5,507	
	City of Chaffee	General Revenue	24,281,274	0.8432	0.8432	204,740	
		Library	24,281,274	0.1798	0.1798	43,658	
		Parks & Recreation	24,281,274	0.1798	0.1798	43,658	
	Village of Commerce	General Revenue	688,524	0.5000	0.5000	3,443	
	Village of Diehlstadt	General Revenue	670,447	0.3925	0.3925	2,632	
	Village of Haywood City	General Revenue	811,922	0.5000	0.5000	4,060	
	Village of Kelso	Fire	8,047,533	0.1300	0.1300	10,462	
		General Revenue	8,047,533	0.5000	0.5000	40,238	
	City of Miner	General Revenue	25,540,903	0.3000	0.3000	76,623	
	City of Morley	General Revenue	5,503,019	0.6773	0.6773	37,272	
	City of Oran	General Revenue	12,079,975	0.7780	0.7780	93,982	
		Parks & Recreation	12,079,975	0.2000	0.2000	24,160	
	City of Scott City	Cemetery	61,568,745	0.0500	0.0500	30,784	
		General Revenue	61,568,745	0.5320	0.5320	327,546	
		Parks & Recreation	61,568,745	0.1900	0.1900	116,981	
		Debt Service	61,568,745	0.0802	0.0802	49,378	
<b>Scott</b>	Village of Vanduser	Fire	1,549,049	0.0000	0.0000	0	2025
		General Revenue	1,549,049	0.5000	0.5000	7,745	
	City of Sikeston	General Revenue	269,433,161	0.4195	0.4195	1,130,272	
		Library	174,319,176	0.1978	0.1978	344,803	
		Parks & Recreation	269,384,360	0.1829	0.1829	492,704	
	Scott County Library District	General Revenue	414,060,650	0.0955	0.0955	395,428	
	Sikeston FPD	General Revenue	63,888,221	0.1250	0.1250	79,860	
	NBC FPD	General Revenue	67,039,663	0.2957	0.2957	198,236	
	Scott County Rural FPD	General Revenue	65,530,805	0.7456	0.7456	488,598	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Scott</u></b>	Oran FPD	General Revenue	28,480,809	0.6008	0.6008	171,113	
	Scott County Health Department	General Revenue	588,697,139	0.1000	0.1000	588,697	
	Scott City R-I School District	Operating Funds-Schools	74,889,400	3.3225	3.3225	2,488,200	D
		Debt Service	74,889,400	0.7137	0.4900	366,958	
	Chaffee R-II School District	Operating Funds-Schools	31,494,690	2.8354	2.8354	893,000	D
		Debt Service	31,494,690	1.9407	1.2500	393,684	
	Scott County R-IV School District	Operating Funds-Schools	84,329,960	2.7500	2.7500	2,319,074	D
		Debt Service	84,329,960	1.0215	0.7500	632,475	
	Scott County R-V School District	Operating Funds-Schools	25,004,330	4.7173	4.7173	1,179,529	D
		Debt Service	25,004,330	0.9965	0.7000	175,030	
	Sikeston R-VI School District	Operating Funds-Schools	303,954,197	3.6651	3.6651	11,140,225	D
		Debt Service	303,954,197	0.7140	0.6300	1,914,911	
	Kelso C-7 School District	Operating Funds-Schools	36,902,280	2.9279	2.9279	1,080,462	D
		Debt Service	36,902,280	0.8717	0.8500	313,669	
	Oran R-III School District	Operating Funds-Schools	29,306,650	3.1020	3.1000	908,506	D
		Debt Service	29,306,650	1.1238	0.8500	249,107	
	Scott County	Common Road District	242,632,389	0.2999	0.2999	727,655	
		Developmental Dis. Board	588,697,139	0.0402	0.0402	236,656	
		General Revenue	588,697,139	0.3463	0.0000	0	
		Johnson Grass	588,697,139	0.0100	0.0100	58,870	
<b><u>Shannon</u></b>	Shannon County Ambulance District	General Revenue	80,506,490	0.1354	0.1354	109,006	
	City of Birch Tree	General Revenue	4,273,887	0.5577	0.5577	23,835	
	Timber Community FPD	General Revenue	6,628,640	0.2955	0.2955	19,588	
	Shannon County Health Department	General Revenue	103,271,308	0.0989	0.0989	102,135	
	Winona R-III School District	Operating Funds-Schools	24,266,576	2.7500	2.7500	667,331	E
	Eminence R-I School District	Operating Funds-Schools	31,837,970	3.3720	3.3720	1,073,576	D
	Shannon County	Developmental Dis. Board	103,271,308	0.0967	0.0963	99,450	
		General Revenue	103,271,308	0.3215	0.1700	175,561	
		Road & Bridge	103,271,308	0.2410	0.2410	248,884	
		Senior Services	103,271,308	0.0494	0.0494	51,016	
<b><u>Shelby</u></b>	Salt River Ambulance District	General Revenue	140,504,334	0.2500	0.1617	227,196	
	Clarence NHD	General Revenue	37,128,462	0.3181	0.3181	118,106	
	Salt River NHD	General Revenue	126,959,815	0.3000	0.3000	380,879	
	Shelbina SRD Shelby County	Road & Bridge	32,664,267	0.4700	0.4700	153,522	
	Village of Bethel	General Revenue	930,332	0.7500	0.7499	6,977	
		Lights	930,332	0.2500	0.2500	2,326	
	City of Clarence	General Revenue	7,015,315	0.9427	0.9427	66,133	
		Library	7,015,315	0.0943	0.0943	6,615	
		Streets	7,015,315	0.1885	0.1885	13,224	
	City of Hunnewell	General Revenue	1,398,429	0.9983	0.9983	13,961	
	Village of Leonard	General Revenue	1,016,773	0.5000	0.5000	5,084	
	City of Shelbina	General Revenue	21,449,560	1.0000	0.9897	212,286	
		Library	21,449,560	0.2500	0.2500	53,624	
	City of Shelbyville	General Revenue	4,530,139	1.0000	1.0000	45,301	
		General Revenue-Temp	4,530,139	0.3000	0.3000	13,590	2025
	Shelbina FPD	General Revenue	80,076,058	0.2500	0.2500	200,190	
	Shelby County Health Department	General Revenue	152,348,828	0.2500	0.2500	380,872	
	North Shelby School District	Operating Funds-Schools	42,234,052	3.9080	3.9019	1,647,930	D
		Debt Service	42,234,052	0.6892	0.2550	107,697	
	Shelby County R-IV School District	Operating Funds-Schools	72,071,712	3.7500	3.7500	2,702,689	D
		Operating Funds-Temp	72,071,712	0.7300	0.7300	526,123	2037
	Shelby County	General Revenue	152,348,828	0.5000	0.4100	624,630	
		Road & Bridge	122,518,079	0.3440	0.3440	421,462	
<b><u>Stoddard</u></b>	Stoddard County Ambulance District	General Revenue	608,260,588	0.2035	0.2035	1,237,810	
	Bluff SRD Stoddard County	Johnson Grass	12,616,390	0.0500	0.0500	6,308	
		Road & Bridge	12,616,390	0.1810	0.1810	22,836	
		Special Road & Bridge	12,616,390	0.3500	0.3500	44,157	2025
	Crowder Zeta SRD Stoddard County	Johnson Grass	4,309,677	0.0416	0.0416	1,793	
		Road & Bridge	4,309,677	0.2562	0.2562	11,041	
	Dudley SRD Stoddard County	Johnson Grass	25,456,390	0.0500	0.0500	12,728	
		Road & Bridge	25,456,390	0.2713	0.2713	69,063	
	Essex SRD Stoddard County	Johnson Grass	24,241,990	0.0473	0.0473	11,466	
		Road & Bridge	24,241,990	0.2300	0.2300	55,757	
		Special Road & Bridge	24,241,990	0.3500	0.3500	84,847	2024
	Gray Ridge SRD Stoddard County	Road & Bridge	14,620,311	0.3304	0.3304	48,306	
	Lavalle SRD Stoddard County	Road & Bridge	3,491,898	0.3478	0.3478	12,145	
	City of Bell City	General Revenue	3,021,954	0.7127	0.7127	21,537	
	City of Bernie	General Revenue	17,975,583	0.5491	0.5491	98,704	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Stoddard</u></b>	City of Bernie	Parks & Recreation	17,975,583	0.0889	0.0889	15,980	
	City of Bloomfield	General Revenue	14,822,258	0.5372	0.5372	79,625	
		Library	14,822,258	0.1568	0.1568	23,241	
	City of Dexter	General Revenue	118,416,785	0.5905	0.5905	699,251	
		Library	118,416,785	0.1652	0.1652	195,625	
	City of Dudley	General Revenue	9,593,805	0.7416	0.7416	71,148	
	City of Essex	General Revenue	4,371,094	0.4296	0.4296	18,778	
	City of Puxico	Cemetery	9,081,637	0.1188	0.1188	10,789	
		General Revenue	9,081,637	0.5825	0.5825	52,901	
		Health	9,081,637	0.1188	0.1188	10,789	
		Library	9,081,637	0.0834	0.0834	7,574	
		Parks & Recreation	9,081,637	0.2497	0.2497	22,677	
	Village of Pendermon	General Revenue	156,255	0.4998	0.4998	781	
	Castor Township Stoddard County	General Revenue	80,686,436	0.0725	0.0725	58,498	
		Road & Bridge	68,070,046	0.4934	0.4934	335,858	
		Special Road & Bridge	68,070,046	0.3500	0.3500	238,245	2024
	Duck Creek Township Stoddard County	General Revenue	63,813,707	0.0989	0.0989	63,112	
		Johnson Grass	63,813,707	0.0267	0.0267	17,038	
		Road & Bridge	38,357,317	0.2651	0.2651	101,685	
		Special Road & Bridge	38,357,317	0.3425	0.3425	131,374	2023
	Elk Township Stoddard County	General Revenue	19,615,996	0.0998	0.0998	19,577	
		Road & Bridge	16,124,099	0.4983	0.4983	80,346	
		Special Road & Bridge	16,124,099	0.3500	0.3500	56,434	A 2026
	Liberty Township Stoddard County	General Revenue	261,085,942	0.0802	0.0802	209,391	
		Johnson Grass	261,085,942	0.0490	0.0490	127,932	
		Road & Bridge	261,085,942	0.1503	0.1503	392,412	
		Special Road & Bridge	261,085,942	0.3500	0.3500	913,801	A 2026
	New Lisbon Township Stoddard County	General Revenue	14,611,926	0.0854	0.0854	12,479	
		Johnson Grass	14,611,926	0.0483	0.0483	7,058	
		Road & Bridge	14,611,926	0.2453	0.2453	35,843	
		Special Road & Bridge	14,611,926	0.3500	0.3500	51,142	2024
	Pike Township Stoddard County	General Revenue	127,146,852	0.0989	0.0989	125,748	
		Johnson Grass	127,146,852	0.0471	0.0471	59,886	
		Road & Bridge	122,837,175	0.2600	0.2600	319,377	
	Richland Township Stoddard County	General Revenue	41,299,729	0.0800	0.0800	33,040	
		Road & Bridge	2,437,427	0.3500	0.3500	8,531	
	Stoddard County Public Health	General Revenue	608,260,588	0.0985	0.0985	599,137	
	Richland R-I School District	Operating Funds-Schools	31,879,784	4.0333	4.0333	1,285,807	D
		Debt Service	31,879,784	0.4715	0.3000	95,639	
	Bell City R-II School District	Operating Funds-Schools	87,247,321	3.1505	3.1500	2,748,291	D
	Advance R-IV School District	Operating Funds-Schools	40,984,792	2.9626	2.9626	1,214,215	D
		Debt Service	40,984,792	0.7588	0.6800	278,697	
	Puxico R-VIII School District	Operating Funds-Schools	54,999,307	2.7500	2.7500	1,512,481	D
		Debt Service	54,999,307	1.0407	0.7900	434,495	
	Bloomfield R-XIV School District	Operating Funds-Schools	59,843,610	3.0709	3.0709	1,837,737	D
		Debt Service	59,843,610	0.4933	0.2891	173,008	
	Dexter R-XI School District	Operating Funds-Schools	228,640,710	2.7500	2.7500	6,287,620	D
		Debt Service	228,640,710	0.8610	0.8312	1,900,462	
	Bernie R-XIII School District	Operating Funds-Schools	46,105,254	2.9827	2.9827	1,375,181	D
		Debt Service	46,105,254	0.3210	0.3000	138,316	
	Stoddard County	Developmental Dis. Board	608,260,588	0.0794	0.0794	482,959	
		General Revenue	608,260,588	0.0000	0.0000	0	
		Johnson Grass	608,260,588	0.0000	0.0000	0	
<b><u>Stone</u></b>	City of Crane	General Revenue	10,985,060	0.8335	0.8335	91,560	
		Library	10,985,060	0.0000	0.0000	0	
		Parks & Recreation	10,985,060	0.1385	0.1385	15,214	
	City of Galena	General Revenue	3,715,384	0.5526	0.5526	20,531	
	City of Hurley	General Revenue	1,092,443	0.7920	0.7920	8,652	
	City of Kimberling City	General Revenue	52,188,759	0.4400	0.4400	229,631	
	City of Reeds Spring	General Revenue	13,099,663	0.6258	0.6258	81,978	
	Village of McCord Bend	General Revenue	948,365	0.5000	0.5000	4,742	
	Stone County Library District	General Revenue	842,528,486	0.1000	0.1000	842,528	
	Southern Stone County FPD	General Revenue	674,849,907	0.2669	0.0805	543,254	
	Hurley FPD	General Revenue	22,994,029	0.3300	0.3300	75,880	
	North Stone-Northeast Barry County FPD	General Revenue	47,089,604	0.2844	0.2844	133,923	
	Stone County Health Department	General Revenue	842,528,486	0.1000	0.1000	842,528	
	Hurley R-I School District	Operating Funds-Schools	16,489,947	3.9700	3.9700	654,651	D
		Debt Service	16,489,947	0.6682	0.6666	109,922	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Stone</u></b>	Galena R-II School District	Operating Funds-Schools	44,659,640	3.4935	3.4822	1,555,138	D
		Debt Service	44,659,640	0.7989	0.6154	274,835	
	Crane R-III School District	Operating Funds-Schools	34,912,239	3.3000	3.3000	1,152,104	D
		Debt Service	34,912,239	1.3143	0.9900	345,631	
	Reeds Spring R-IV School District	Operating Funds-Schools	526,676,345	3.5731	3.5731	18,818,672	D
		Debt Service	526,676,345	1.4372	0.7758	4,085,955	
	Blue Eye R-V School District	Operating Funds-Schools	165,476,273	3.9727	3.9727	6,573,876	D
		Developmental Dis. Board	842,528,486	0.1000	0.1000	842,528	2026
	Stone County	General Revenue	842,528,486	0.2848	0.0838	706,039	
		Road & Bridge	842,528,486	0.0000	0.0000	0	
		Senior Services	842,528,486	0.0482	0.0482	406,099	
		General Revenue	110,817,707	0.4611	0.4611	510,980	
	Locust Creek Watershed Subdistrict	General Revenue	30,707,226	0.4000	0.4000	122,829	
		Road & Bridge	931,638	0.2573	0.2573	2,397	
<b><u>Sullivan</u></b>	Milan SRD Sullivan County	Road & Bridge	13,505,986	0.3414	0.3414	46,109	
	City of Green Castle	General Revenue	1,406,162	0.6233	0.6233	8,765	
		Fire	5,737,522	0.3100	0.3100	17,786	
	City of Green City	General Revenue	5,737,522	0.5100	0.5100	29,261	
		Lights	5,737,522	0.1800	0.1800	10,328	
	City of Harris	General Revenue	221,231	0.8032	0.8032	1,777	
		General Revenue	297,605	0.7499	0.7499	2,232	
	Village of Humphreys	Lights	297,605	1.5000	1.5000	4,464	
		Parks & Recreation	297,605	0.5000	0.5000	1,488	
		Streets	297,605	1.0000	1.0000	2,976	
	City of Milan	General Revenue	13,519,748	0.8263	0.8263	111,714	
		Parks	13,519,748	0.0973	0.0973	13,155	
		Recreation	13,519,748	0.0486	0.0486	6,571	
		General Revenue	1,146,152	1.0000	1.0000	11,462	
	Village of Newtown	Parks & Recreation	1,146,152	0.2000	0.2000	2,292	
		General Revenue	149,044	0.5000	0.5000	745	2024
	Village of Pollock	General Revenue	110,817,707	0.1000	0.1000	110,818	
	Sullivan County Library District	General Revenue	28,330,357	0.3000	0.3000	84,991	
	Sullivan County Health Department	General Revenue	110,817,707	0.2504	0.2504	277,488	
	Green City R-I School District	Operating Funds-Schools	28,547,166	4.9016	4.3842	1,251,565	
		Debt Service	28,547,166	1.1807	0.6389	182,388	
	Milan C-2 School District	Operating Funds-Schools	55,839,477	3.7226	3.7226	2,078,680	D
		Operating Funds-Temp	55,839,477	0.3500	0.3500	195,438	2038
	Newtown-Harris R-III SD	Operating Funds-Schools	11,196,680	6.9500	6.5573	734,200	
		General Revenue	110,817,707	0.5000	0.3800	421,107	
	Sullivan County	Hospital	110,817,707	0.4300	0.4300	476,516	
		Senior Services	110,817,707	0.0500	0.0500	55,409	
<b><u>Taney</u></b>	Taney County Ambulance District	General Revenue	1,349,277,878	0.0000	0.0000	0	
	City of Branson	General Revenue	558,342,165	0.5821	0.5821	3,250,110	
		General Revenue	36,767,403	0.5200	0.5200	191,190	
	City of Forsyth	General Revenue	68,728,476	0.5957	0.5957	409,416	
		General Revenue	8,290,590	0.7030	0.7030	58,283	
	City of Rockaway Beach	General Revenue	12,372,820	0.4827	0.4827	59,724	
		Streets	12,372,820	0.5000	0.5000	61,864	2024
	Village of Bull Creek	General Revenue	2,473,500	0.2182	0.2182	5,397	
	Branson/Hollister Library Subdistrict	General Revenue	1,127,031,443	0.1800	0.1800	2,028,657	A
		General Revenue	561,532,898	0.4260	0.4260	2,392,130	
	Central Taney County FPD	General Revenue	101,635,329	0.6501	0.6501	660,731	
	Cedarcreek FPD	General Revenue	8,299,826	0.2651	0.2651	22,003	
	Protem FPD	General Revenue	9,617,594	0.2852	0.2852	27,429	
	Taney County Health Department	General Revenue	1,349,277,878	0.1328	0.1328	1,791,841	
	Bradleyville R-I School District	Operating Funds-Schools	11,150,748	4.3155	4.3155	481,211	D
		Operating Funds-Schools	15,213,668	3.5123	3.5123	534,350	D
	Taneyville R-II School District	Debt Service	15,213,668	0.9632	0.9492	144,408	
		Operating Funds-Schools	103,550,084	3.2320	3.2320	3,346,739	D
	Forsyth R-III School District	Debt Service	103,550,084	0.7527	0.7500	776,626	
		Operating Funds-Schools	835,344,334	3.3936	3.3936	28,348,245	D
	Branson R-IV School District	Debt Service	835,344,334	0.7138	0.7000	5,847,410	
		Operating Funds-Schools	291,693,979	3.5817	3.5817	10,447,603	D
	Hollister R-V School District	Debt Service	291,693,979	1.2048	0.7007	2,043,900	
		Operating Funds-Schools	49,804,107	3.7146	3.7146	1,850,023	D
	Kirbyville R-VI School District	Debt Service	49,804,107	0.6167	0.3500	174,314	
		Operating Funds-Schools	9,607,913	3.8705	3.8705	371,874	D
	Mark Twain R-VIII School District	Developmental Dis. Board	1,349,277,878	0.0946	0.0946	1,276,417	
	Taney County						



Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Taney</b>	Taney County	General Revenue	1,349,277,878	0.1577	0.0000	0	
		Road & Bridge	1,349,277,878	0.2047	0.0000	0	
		Senior Services	1,349,277,878	0.0474	0.0474	639,558	
<b>Texas</b>	City of Cabool	General Revenue	26,925,702	0.9960	0.9960	268,180	
	City of Houston	General Revenue	32,335,085	0.3202	0.3202	103,537	
	City of Licking	General Revenue	16,198,361	0.4318	0.4318	69,945	
	Village of Raymondville	General Revenue	2,552,760	0.4563	0.4563	11,648	
	City of Summersville	General Revenue	4,490,992	0.6602	0.6602	29,650	
	Texas County Library District	General Revenue	298,516,537	0.0986	0.0986	294,337	
	Boone Township Texas County	General Revenue	3,677,453	0.0955	0.0955	3,512	
		Road & Bridge	3,677,453	0.2979	0.2979	10,955	
	Burdine Township Texas County	General Revenue	42,234,433	0.1000	0.1000	42,234	
		Road & Bridge	42,234,433	0.3582	0.3582	151,284	
	Carroll Township Texas County	General Revenue	11,404,567	0.1000	0.1000	11,405	
		Road & Bridge	11,404,567	0.3989	0.3989	45,493	
	Cass Township Texas County	General Revenue	15,533,404	0.0967	0.0967	15,021	
		Road & Bridge	15,533,404	0.3327	0.3327	51,680	
	Clinton Township Texas County	General Revenue	21,694,427	0.1000	0.1000	21,694	
		Road & Bridge	21,694,427	0.5000	0.5000	108,472	
	Current Township Texas County	General Revenue	2,756,263	0.0995	0.0995	2,742	
		Road & Bridge	2,756,263	0.3078	0.3078	8,484	
	Date Township Texas County	General Revenue	5,231,518	0.0973	0.0973	5,090	
		Road & Bridge	5,231,518	0.3164	0.3164	16,553	
	Jackson Township Texas County	General Revenue	13,634,544	0.0973	0.0973	13,266	
		Road & Bridge	13,634,544	0.3526	0.3526	48,075	
	Lynch Township Texas County	General Revenue	17,424,031	0.0931	0.0931	16,222	
		Road & Bridge	17,424,031	0.2925	0.2925	50,965	
	Morris Township Texas County	General Revenue	10,135,905	0.0976	0.0976	9,893	
		Road & Bridge	10,135,905	0.4882	0.4882	49,483	
	Ozark Township Texas County	General Revenue	5,077,002	0.0996	0.0996	5,057	
		Road & Bridge	5,077,002	0.3918	0.3918	19,892	
	Pierce Township Texas County	General Revenue	5,240,936	0.0944	0.0944	4,947	
		Road & Bridge	5,240,936	0.3311	0.3311	17,353	
	Piney Township Texas County	General Revenue	64,740,371	0.0929	0.0929	60,144	
		Road & Bridge	64,740,371	0.2901	0.2901	187,812	
	Roubidoux Township Texas County	General Revenue	22,940,019	0.0876	0.0876	20,095	
		Road & Bridge	22,940,019	0.2621	0.2621	60,126	
	Sargent Township Texas County	General Revenue	3,999,170	0.0839	0.0839	3,355	
		Road & Bridge	3,999,170	0.3358	0.3358	13,429	
	Sherrill Township Texas County	General Revenue	44,102,005	0.0939	0.0939	41,412	
		Road & Bridge	44,102,005	0.3321	0.3321	146,463	
	Upton Township Texas County	General Revenue	8,690,489	0.0976	0.0976	8,482	
		Road & Bridge	8,690,489	0.3141	0.3141	27,297	
	Texas County Health Department	General Revenue	298,516,537	0.0986	0.0986	294,337	
	Success R-VI School District	Operating Funds-Schools	12,555,263	2.7500	2.7500	345,270	D
	Houston R-I School District	Operating Funds-Schools	79,180,664	2.7500	2.7500	2,177,468	D
		Debt Service	79,180,664	0.8977	0.8000	633,445	
		Operating Funds-Schools	40,050,145	2.9542	2.9542	1,183,161	D
	Licking R-VIII School District	Operating Funds-Schools	53,502,636	2.7500	2.7500	1,471,322	D
	Cabool R-IV School District	Operating Funds-Schools	68,500,697	2.7835	2.7835	1,906,717	D
		Operating Funds-Temp	68,500,697	0.4389	0.4300	294,553	2034
	Plato R-V School District	Operating Funds-Schools	43,883,035	2.8936	2.8936	1,269,800	D
	Raymondville R-VII School District	Operating Funds-Schools	12,596,097	3.7457	3.7457	471,812	D
	Texas County	Developmental Dis. Board	298,516,537	0.0986	0.0986	294,337	
		General Revenue	298,516,537	0.2733	0.0998	297,920	
<b>Vernon</b>	Vernon County Ambulance District	General Revenue	312,156,713	0.1500	0.1500	468,235	
	City of Bronaugh	General Revenue	1,004,377	0.1850	0.1850	1,858	
		Streets	1,004,377	0.4164	0.4164	4,182	
		General Revenue	819,908	0.3100	0.3100	2,542	
	Village of Milo	General Revenue	294,206	0.7405	0.7405	2,179	
	Village of Moundville	General Revenue	862,807	0.5000	0.5000	4,314	
		Parks & Recreation	862,807	0.2000	0.2000	1,726	
	City of Nevada	General Revenue	108,409,735	0.7521	0.7521	815,350	
		Library	108,409,735	0.2000	0.2000	216,819	
		Parks & Recreation	108,409,735	0.0000	0.0000	0	
	City of Richards	General Revenue	496,038	0.4540	0.4540	2,252	
		Streets	496,038	0.2268	0.2268	1,125	
	City of Schell City	General Revenue	1,257,839	0.9005	0.9005	11,327	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Vernon</b>	City of Sheldon	General Revenue	3,483,032	0.5858	0.5858	20,404	
		Streets	3,483,032	0.1876	0.1876	6,534	
	City of Walker	General Revenue	1,568,094	0.6500	0.6500	10,193	
		Lights	1,568,094	0.0500	0.0500	784	
		Streets	1,568,094	0.1500	0.1500	2,352	
	Bacon Township Vernon County	General Revenue	7,366,794	0.0999	0.0999	7,359	
		Road & Bridge	7,366,794	0.4134	0.4134	30,454	
	Badger Township Vernon County	Special Road & Bridge	7,366,794	0.3500	0.3500	25,784	2024
		General Revenue	7,608,541	0.1000	0.1000	7,609	
		Road & Bridge	7,608,541	0.3500	0.3500	26,630	
	Blue Mound Township Vernon County	Special Road & Bridge	7,608,541	0.3500	0.3500	26,630	2024
		General Revenue	5,502,300	0.1000	0.1000	5,502	
		Road & Bridge	5,502,300	0.3307	0.3307	18,196	
	Center Township Vernon County	Special Road & Bridge	5,502,300	0.2900	0.2900	15,957	2024
		General Revenue	137,254,534	0.1000	0.1000	137,255	
		Road & Bridge	137,254,534	0.3499	0.3499	480,254	
	Clear Creek Township Vernon County	General Revenue	8,456,364	0.1000	0.1000	8,456	
		Road & Bridge	8,456,364	0.3693	0.3693	31,229	
		Special Road & Bridge	8,456,364	0.3500	0.3500	29,597	A 2026
	Coal Township Vernon County	General Revenue	9,836,780	0.1000	0.1000	9,837	
		Road & Bridge	9,836,780	0.3500	0.3500	34,429	
		Special Road & Bridge	9,836,780	0.3485	0.3485	34,281	2024
	Deerfield Township Vernon County	General Revenue	15,040,243	0.0937	0.0937	14,093	
		Road & Bridge	15,040,243	0.3380	0.3380	50,836	
		Special Road & Bridge	15,040,243	0.2000	0.2000	30,080	2024
	Dover Township Vernon County	General Revenue	6,974,212	0.1000	0.1000	6,974	
		Road & Bridge	6,974,212	0.3040	0.3040	21,202	
		Special Road & Bridge	6,974,212	0.3500	0.3500	24,410	A 2026
	Drywood Township Vernon County	General Revenue	14,985,795	0.1000	0.1000	14,986	
		Road & Bridge	14,985,795	0.2994	0.2994	44,867	
		Special Road & Bridge	14,985,795	0.3500	0.3500	52,450	2024
	Harrison Township Vernon County	General Revenue	7,386,979	0.0803	0.0803	5,932	
		Road & Bridge	7,386,979	0.2811	0.2811	20,765	
		Special Road & Bridge	7,386,979	0.3422	0.3422	25,278	2025
	Henry Township Vernon County	General Revenue	6,551,813	0.0972	0.0972	6,368	
		Road & Bridge	6,551,813	0.3403	0.3403	22,296	
		Special Road & Bridge	6,551,813	0.3403	0.3403	22,296	2024
	Lake Township Vernon County	General Revenue	3,878,791	0.0996	0.0996	3,863	
		Road & Bridge	3,878,791	0.4979	0.4979	19,313	
		Special Road & Bridge	3,878,791	0.3500	0.3500	13,576	2024
	Metz Township Vernon County	General Revenue	5,292,468	0.1000	0.1000	5,292	
		Road & Bridge	5,292,468	0.3500	0.3500	18,524	
		Special Road & Bridge	5,292,468	0.3500	0.3500	18,524	2024
	Montevallo Township Vernon County	General Revenue	4,946,374	0.1000	0.1000	4,946	
		Road & Bridge	4,946,374	0.3500	0.3500	17,312	
		Special Road & Bridge	4,946,374	0.2500	0.2500	12,366	2024
	Moundville Township Vernon County	General Revenue	8,609,380	0.1000	0.1000	8,609	
		Road & Bridge	8,609,380	0.3500	0.3500	30,133	
		Special Road & Bridge	8,609,380	0.3500	0.3500	30,133	2024
	Osage Township Vernon County	General Revenue	5,924,419	0.0942	0.0942	5,581	
		Road & Bridge	5,924,419	0.3294	0.3294	19,515	
		Special Road & Bridge	5,924,419	0.3500	0.3500	20,735	A 2026
	Richland Township Vernon County	General Revenue	4,875,048	0.0930	0.0930	4,534	
		Road & Bridge	4,875,048	0.3253	0.3253	15,859	
		Special Road & Bridge	4,875,048	0.3500	0.3500	17,063	A 2026
	Virgil Township Vernon County	General Revenue	6,339,052	0.0909	0.0909	5,762	
		Road & Bridge	6,339,052	0.3296	0.3296	20,894	
	Walker Township Vernon County	General Revenue	7,991,479	0.0996	0.0996	7,960	
		Road & Bridge	7,991,479	0.3237	0.3237	25,868	
		Special Road & Bridge	7,991,479	0.3500	0.3500	27,970	A 2026
	Washington Township Vernon County	General Revenue	35,552,757	0.0971	0.0971	34,522	
		Road & Bridge	35,552,757	0.3400	0.3400	120,879	
		Special Road & Bridge	35,552,757	0.3500	0.3500	124,435	2024
	Vernon County Health Department	General Revenue	312,156,713	0.1000	0.1000	312,157	
	Nevada R-V School District	Operating Funds-Schools	207,027,294	3.6165	3.6165	7,487,142	D
		Debt Service	207,027,294	0.9560	0.9000	1,863,246	
	Bronaugh R-VII School District	Operating Funds-Schools	16,063,508	4.3025	4.3025	691,132	D
	Sheldon R-VIII School District	Operating Funds-Schools	13,962,990	4.5989	4.5989	642,144	D

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Vernon</u></b>	Northeast Vernon County R-I SD	Operating Funds-Schools	22,821,367	4.0778	4.0778	930,610	D
	Vernon County	General Revenue	312,156,713	0.3833	0.1492	465,738	
<b><u>Warren</u></b>	Marthasville Community AD	General Revenue	123,219,663	0.3962	0.3962	488,196	D
	Warren County Ambulance District	General Revenue	645,670,519	0.4901	0.4901	3,164,431	
	City of Marthasville	General Revenue	19,249,045	0.5791	0.5791	111,471	
		Lights	19,249,045	0.1321	0.1321	25,428	
	City of Truesdale	General Revenue	33,689,022	0.8766	0.8766	295,318	
	City of Warrenton	General Revenue	136,296,435	0.2877	0.2877	392,125	
		Parks & Recreation	136,296,435	0.1703	0.1703	232,113	
	City of Wright City	General Revenue	91,382,189	0.4853	0.4853	443,478	
		Lights	91,382,189	0.1803	0.1803	164,762	
		Parks & Recreation	91,382,189	0.0901	0.0901	82,335	
		Debt Service	91,382,189	0.1091	0.1091	99,698	
	Village of Innsbrook	General Revenue	79,222,536	0.1238	0.1238	98,077	
	Village of Pendleton	General Revenue	1,819,123	0.5000	0.5000	9,096	
	Wright City FPD	General Revenue	311,189,529	0.5769	0.5769	1,795,252	
	Marthasville FPD	General Revenue	95,605,210	0.4009	0.4009	383,281	
		Debt Service	95,605,210	0.2200	0.2200	210,331	
	Warrenton FPD	General Revenue	344,303,194	0.4493	0.4493	1,546,954	
	Wright City R-II School District	Operating Funds-Schools	294,065,756	3.4389	3.4389	10,112,627	
		Debt Service	294,065,756	1.6633	1.0098	2,969,476	
	Warren County R-III School District	Operating Funds-Schools	369,159,265	3.6290	3.6290	13,396,790	
		Debt Service	369,159,265	0.7203	0.6503	2,400,643	
	Warren County	Developmental Dis. Board	778,486,620	0.1598	0.1598	1,244,022	
		General Revenue	776,179,746	0.2443	0.0806	625,601	
		Road & Bridge	776,179,746	0.1761	0.1761	1,366,853	
<b><u>Washington</u></b>	Washington County AD	General Revenue	318,782,579	0.2362	0.0621	197,964	D
	Village of Caledonia	General Revenue	1,457,112	0.1758	0.1758	2,562	
	City of Irondale	General Revenue	2,807,195	0.4974	0.4974	13,963	
	Village of Mineral Point	General Revenue	1,406,415	0.3029	0.3029	4,260	
	City of Potosi	General Revenue	32,668,761	0.6574	0.6574	214,764	
	Washington County Library District	General Revenue	318,782,579	0.1890	0.1890	602,499	
	Potosi FPD	General Revenue	212,264,348	0.2395	0.2395	508,373	
	Richwoods FPD	General Revenue	20,361,449	0.2767	0.2767	56,340	
	Irondale FPD	General Revenue	14,584,110	0.4747	0.4747	69,231	
	Caledonia FPD	General Revenue	8,443,579	0.3769	0.3769	31,824	
	Washington County Health Department	General Revenue	318,782,579	0.1417	0.1417	451,715	
	Kingston K-14 School District	Operating Funds-Schools	38,863,206	2.9255	2.9008	1,127,344	
		Debt Service	38,863,206	1.0052	0.9895	384,551	
	Potosi R-III School District	Operating Funds-Schools	114,331,832	2.7500	2.7500	3,144,125	
		Debt Service	114,331,832	0.5853	0.5000	571,659	
	Richwoods R-VII School District	Operating Funds-Schools	16,917,201	3.5835	3.5835	606,228	
	Valley R-VI School District	Operating Funds-Schools	31,954,928	3.7808	3.7808	1,208,152	
	Washington County	Developmental Dis. Board	318,782,579	0.1890	0.1890	602,499	
		General Revenue	318,782,579	0.3684	0.1666	531,092	
		Hospital	318,782,579	0.1890	0.1890	602,499	
		Road & Bridge	318,782,579	0.2590	0.2590	825,647	
		Senior Services	318,782,579	0.0472	0.0472	150,465	
<b><u>Wayne</u></b>	East Wayne County Ambulance District	General Revenue	76,245,382	0.3000	0.3000	228,736	D
	Clearwater Ambulance District	General Revenue	82,341,293	0.2949	0.2949	242,824	
	Village of Mill Spring	General Revenue	571,665	0.7378	0.7378	4,218	
	City of Piedmont	Cemetery	18,140,602	0.0303	0.0300	5,442	
		General Revenue	18,140,602	0.2222	0.2200	39,909	
		Library	18,140,602	0.1010	0.1000	18,141	
		Lights	18,140,602	0.1313	0.1300	23,583	
	Clearwater FPD	General Revenue	62,298,058	0.3000	0.3000	186,894	
	Wayne County Health Center	General Revenue	161,679,824	0.1000	0.1000	161,680	
	Greenville R-II School District	Operating Funds-Schools	57,768,404	2.7500	2.7500	1,588,631	
		Debt Service	57,768,404	0.8877	0.3600	207,966	
	Clearwater R-I School District	Operating Funds-Schools	72,294,973	2.7500	2.7500	1,988,112	
		Debt Service	72,294,973	0.4122	0.4000	289,180	
	Wayne County	Developmental Dis. Board	161,679,824	0.0800	0.0800	129,344	
		General Revenue	161,679,824	0.3041	0.0000	0	
		Road & Bridge	161,679,824	0.1100	0.1100	177,848	
<b><u>Webster</u></b>	Village of Diggins	General Revenue	4,068,992	0.1963	0.1963	7,987	D
	City of Fordland	General Revenue	7,987,982	0.3605	0.3605	28,797	
	City of Marshfield	Cemetery	112,853,925	0.1244	0.1244	140,390	
		Parks & Recreation	112,853,925	0.1052	0.1052	118,722	

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b><u>Webster</u></b>	City of Marshfield	Debt Service	112,853,925	1.4411	0.3700	417,560	
	City of Niangua	General Revenue	2,604,489	0.2545	0.2545	6,628	
	City of Rogersville	General Revenue	71,947,100	0.2997	0.2997	215,625	
		Debt Service	71,947,100	0.5386	0.5386	387,507	
	City of Seymour	Cemetery	27,527,583	0.0465	0.0465	12,800	
		General Revenue	27,527,583	0.3318	0.3318	91,337	
		Library	10,650,249	0.0595	0.0595	6,337	
		Parks & Recreation	27,527,583	0.0737	0.0737	20,288	
	Webster County Library District	General Revenue	574,007,758	0.1080	0.1080	619,928	
	Southern Webster County FPD	General Revenue	114,674,075	0.2695	0.2695	309,047	
	Marshfield FPD	General Revenue	264,001,053	0.6000	0.6000	1,584,006	
	Niangua FPD	General Revenue	23,558,331	0.2744	0.2744	64,644	
	Webster County Health Unit	General Revenue	584,570,964	0.1262	0.1262	737,729	
	Niangua R-V School District	Operating Funds-Schools	24,230,983	3.0241	3.0241	732,769	D
	Fordland R-III School District	Operating Funds-Schools	50,502,695	3.2465	3.2465	1,639,570	BD
		Debt Service	50,502,695	0.7052	0.6797	343,267	
	Marshfield R-I School District	Operating Funds-Schools	279,149,295	3.0909	3.0909	8,628,226	D
		Debt Service	279,149,295	0.9559	0.6000	1,674,896	
	Seymour R-II School District	Operating Funds-Schools	78,300,202	3.3211	3.3211	2,600,428	D
	Webster County	Developmental Dis. Board	584,570,964	0.0722	0.0722	422,060	
		General Revenue	584,570,964	0.0000	0.0000	0	
		Road & Bridge	584,570,964	0.1713	0.1713	1,001,370	
		Senior Services	584,570,964	0.0455	0.0455	265,980	
<b><u>Worth</u></b>	Worth County Ambulance District	General Revenue	40,833,206	0.3000	0.3000	122,500	
	Worth County Convalescent Center District	General Revenue	40,833,186	0.3500	0.3500	142,916	
	East Fork of Grand River WSD	General Revenue	3,379,930	0.1804	0.1804	6,097	
	Village of Allendale	General Revenue	768,510	0.3679	0.3679	2,827	
		General Revenue-Temp	768,510	0.2000	0.2000	1,537	2025
	Village of Denver	General Revenue	317,420	0.7657	0.7657	2,430	
	City of Grant City	General Revenue	5,954,547	1.0000	1.0000	59,545	
		Health	5,954,547	0.1800	0.1800	10,718	
		Special Fund	5,954,547	0.3000	0.3000	17,864	
	City of Sheridan	General Revenue	1,805,915	1.0000	1.0000	18,059	
	Village of Worth	General Revenue	248,997	0.8000	0.8000	1,992	
	Sheridan FPD	General Revenue	8,878,947	0.1827	0.1827	16,222	
	Worth County FPD	General Revenue	29,253,288	0.2000	0.2000	58,507	
	Worth County R-III School District	Operating Funds-Schools	34,641,115	3.5200	3.5200	1,219,367	D
		Debt Service	34,641,115	0.3043	0.2500	86,603	
	Worth County	General Revenue	40,833,206	0.5000	0.5000	204,166	
		General Revenue-Temp	40,833,206	0.3500	0.3500	142,916	A 2026
		General Revenue-Temp 1	40,833,206	0.3500	0.3500	142,916	A 2026
		Library	40,833,206	0.1000	0.1000	40,833	
		Road & Bridge	40,833,206	0.5000	0.5000	204,166	
		Senior Services	40,833,206	0.0500	0.0500	20,417	
		Special Road & Bridge	40,833,206	0.3500	0.3500	142,916	2025
<b><u>Wright</u></b>	City of Hartville	General Revenue	5,185,511	0.5285	0.0000	0	
	City of Mansfield	Cemetery	15,077,524	0.0896	0.0896	13,509	
		General Revenue	15,077,524	0.4832	0.4832	72,855	
		Streets	15,077,524	0.1469	0.1469	22,149	
	City of Mountain Grove	General Revenue	57,930,557	0.0000	0.0000	0	
		Parks & Recreation	57,930,557	0.0000	0.0000	0	
	City of Norwood	General Revenue	5,793,497	0.3945	0.3945	22,855	
		Water	5,793,497	0.6290	0.6290	36,441	
	Wright County Library District	General Revenue	246,475,337	0.1348	0.1348	332,249	
	Wright County Health Department	General Revenue	246,475,337	0.0770	0.0770	189,786	
	Norwood R-I School District	Operating Funds-Schools	25,911,245	3.5791	3.5791	927,389	D
	Hartville R-II School District	Operating Funds-Schools	50,980,816	2.9573	2.9498	1,503,832	D
	Mountain Grove R-III SD	Operating Funds-Schools	124,954,269	2.7500	2.7500	3,436,242	D
	Mansfield R-IV School District	Operating Funds-Schools	52,693,228	3.3440	3.3349	1,757,266	D
	Manes R-V School District	Operating Funds-Schools	6,638,224	3.5187	3.5187	233,579	D
	Wright County	Developmental Dis. Board	246,475,337	0.0770	0.0770	189,786	
		General Revenue	246,475,337	0.2986	0.0630	155,279	
<b><u>St. Louis City</u></b>	St. Louis Public Library Districts	General Revenue	5,348,435,500	0.5459	0.5459	29,197,109	
	Locust Central SBD	General Revenue	40,787,990	0.8500	0.8500	346,698	
	Central West End South SBD	General Revenue	59,579,030	0.5595	0.5595	333,345	
	Central West End North SBD	General Revenue	108,265,020	0.7905	0.7905	855,835	2028
	Soulard SBD	General Revenue	81,705,696	0.5689	0.5689	464,824	
	Waterman/Lake SBD	General Revenue	8,576,244	0.7082	0.7082	60,737	2024

Appendix VII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Single Tax Rate on All Property

County	Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
St. Louis City	Westminister/Lake SBD	General Revenue	12,085,430	0.6754	0.6754	81,625	2024
	Washington Place SBD	General Revenue	8,147,700	0.7238	0.7238	58,973	2024
	Cathedral Square SBD	General Revenue	37,535,205	0.7693	0.7693	288,758	2028
	Central West End Southeast SBD	General Revenue	76,833,600	0.8176	0.8176	628,192	2028
	Cherokee-Lemp SBD	General Revenue	2,568,800	0.5460	0.5460	14,026	
	Tower Grove South Concerned Citizen SBD	General Revenue	22,387,260	0.5610	0.5610	125,593	2033
	DeBaliviere Place SBD	General Revenue	39,720,410	0.8412	0.8412	334,128	2024
	Holly Hills SBD	General Revenue	69,065,060	0.6128	0.5850	404,031	2031
	St. Louis Hills SBD	General Revenue	157,383,950	0.5000	0.3500	550,844	A 2029
	St. Louis Community College	General Revenue	40,423,933,454	0.2619	0.2619	105,870,282	
	St. Louis City School District	Operating Funds-Schools	5,225,290,428	4.1876	4.0506	211,655,614	D
		Debt Service	5,225,290,428	0.7683	0.6211	32,454,279	
	City of St. Louis	Community Child Service	5,348,435,500	0.2407	0.2407	12,873,684	
		Developmental Dis. Board	5,670,138,380	0.1370	0.1370	7,768,090	
		General Revenue	5,096,066,538	0.3395	0.3395	17,301,146	
		General Revenue 1	5,348,435,500	0.1558	0.1558	8,332,863	
		General Revenue 2	5,096,066,538	0.8149	0.8149	41,527,846	
		Health	5,096,066,538	0.0196	0.0196	998,829	
		Hospital	5,096,066,538	0.0971	0.0971	4,948,281	
		Mental Health	5,348,435,500	0.0875	0.0875	4,679,881	
		Parks & Recreation	5,096,066,538	0.0196	0.0196	998,829	
		Senior Services	5,348,435,500	0.0490	0.0490	2,620,733	
		Debt Service	5,096,066,538	0.1554	0.1554	7,919,287	
Total Revenue						\$7,665,956,572	

**Legend:**

- A A new voter approved tax rate, newly formed district, or a levy voted to replace an expired levy.
- B A voter approved increase or decrease to an existing levy or an extension of an existing levy.
- C Levy includes a recoupment rate authorized by state law.
- D School district has a full Proposition C (sales tax) waiver allowing the district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
- E School district has a partial Proposition C (sales tax) waiver allowing the district to waive a portion of its required Proposition C reduction to the extent necessary to collect \$2.7500 or the amount stated on the ballot.
- F Article X, Section 11(g) of the Missouri Constitution allows the Kansas City 33 School District School Board to set its tax levy at a rate that is lower than the court-ordered rate for the 1995 tax year (which was \$4.96). The rate so established may be changed from year to year by the School Board.

**Notes:**

Taxing authorities are listed by primary county and categorized by type of taxing authority. The counties are listed alphabetically (Adair through Wright followed by the City of St. Louis). When a taxing authority is in more than one county, it is listed under the primary county only.

This Appendix does not list taxing authorities that levied a separate tax rate for each subclass of property. Previous legislation required taxing authorities wholly in St. Louis County and allowed the City of Gladstone in Clay County to calculate a separate tax rate on each subclass of property. Taxing authorities partially in St. Louis County, whether the primary county is St. Louis County or another county, are required to levy a single rate on all property when one or more counties opted in and one or more counties opted out of the provisions requiring the multi-rate calculation. See Appendix VIII for a listing of taxing authorities that calculated separate tax rates for each subclass of property.

All rates in the levied column represent the rate extended and certified to the State Auditor's Office by both the taxing authority and the county or counties in which the tax rate is levied

The Assessed Value column presents only the assessed valuation the property tax is levied against

The revenue amount shown is computed by dividing the assessed valuation by 100 and multiplying the quotient by the tax rate levied.

**Acronyms:**

AD	Ambulance District
CID	Community Improvement District
EMS	Emergency Medical Services
FPD	Fire Protection District
HHA	Home Health Agency
LEEP	Laclede Early Education Program
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
RRD	Regional Recreational District
SBD	Special Business District
SD	School District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District
WSD	Watershed Subdistrict

Appendix VIII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
			Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
<b><u>Clay</u></b>	City of Gladstone	General Revenue	363,293,410	0.6920	0.6920				95,527,174	0.6960	0.6960	89,809,236	0.9290	0.9290	4,013,472	
<b><u>St. Louis</u></b>	City of Bellefontaine Neighbors	General Revenue	82,624,670	0.1520	0.1520	28,470	0.0000	0.0000	17,120,896	0.2160	0.2160	22,740,160	0.2350	0.2350	216,009	
		Debt Service	82,624,670	1.6325	1.1057	28,470	1.6325	1.1057	17,120,896	1.6325	1.1057	22,740,160	1.6325	1.1057	1,354,640	
	City of Bellerive Acres	General Revenue	4,741,220	0.4910	0.4910	0	0.0000	0.0000	2,090,649	0.4880	0.4880	2,578,032	0.7900	0.7900	53,847	
	City of Bel Nor	General Revenue	23,127,010	0.3050	0.3050	0	0.0000	0.0000	1,203,168	0.1850	0.1850	4,444,249	0.5530	0.5530	97,340	
		Debt Service	23,127,010	0.1890	0.1890	0	0.1890	0.1890	1,203,168	0.1890	0.1890	4,444,249	0.1890	0.1890	54,384	
	City of Bel Ridge	General Revenue	12,737,960	0.3380	0.3380	0	0.0000	0.0000	19,422,272	0.5800	0.5800	4,530,698	0.0000	0.0000	155,703	
	City of Berkeley	General Revenue	54,187,450	0.7520	0.7520	2,410	0.9960	0.9960	131,732,623	0.9450	0.9450	76,382,789	0.9070	0.9070	2,345,179	
		Debt Service	54,187,450	0.0840	0.0840	2,410	0.0840	0.0840	131,732,623	0.0840	0.0840	76,382,789	0.0840	0.0840	220,336	
		Ambulance	54,187,450	0.1870	0.1870	2,410	0.2490	0.2490	131,732,623	0.2380	0.2380	76,382,789	0.2500	0.2500	605,818	
		Pension	54,187,450	0.2260	0.2260	2,410	0.3300	0.3300	131,732,623	0.3030	0.3030	76,382,789	0.3300	0.3300	773,685	
	City of Beverly Hills	General Revenue	3,349,840	0.1640	0.1640	0	0.0000	0.0000	1,629,793	0.1990	0.1990	974,043	0.2320	0.2320	10,997	
	City of Black Jack	Debt Service	83,810,750	0.0120	0.0120	7,660	0.0120	0.0120	2,317,330	0.0120	0.0120	18,674,771	0.0120	0.0120	12,577	
	City of Breckenridge Hills	General Revenue	33,192,880	0.1500	0.1500	0	0.0000	0.0000	11,960,631	0.1760	0.1760	7,557,103	0.0000	0.0000	70,840	
	City of Brentwood	General Revenue	222,026,200	0.0000	0.0000	0	0.0000	0.0000	144,699,044	0.1830	0.1830	50,493,771	0.2070	0.2070	369,321	
		Library	222,026,200	0.2120	0.2120	0	0.0000	0.0000	144,699,044	0.2570	0.2570	50,493,771	0.3000	0.3000	994,054	
		Pension	222,026,200	0.2660	0.2660	0	0.0000	0.0000	144,699,044	0.3510	0.3510	50,493,771	0.3850	0.3850	1,292,885	
	City of Bridgeton	General Revenue	169,308,540	0.1430	0.1430	140,820	0.0000	0.0000	348,953,665	0.2090	0.2090	128,835,149	0.0000	0.0000	971,424	
	City of Calverton Park	General Revenue	11,215,330	0.2770	0.2770	0	0.0000	0.0000	596,179	0.2130	0.2130	2,312,083	0.2980	0.2980	39,226	
	City of Charlack	General Revenue	10,660,650	0.1580	0.1580	0	0.0000	0.0000	4,115,164	0.1730	0.1730	3,309,170	0.2570	0.2570	32,468	
	City of Clarkson Valley	General Revenue	133,916,434	0.1040	0.1040	12,400	0.0680	0.0680	4,747,910	0.3000	0.3000	17,561,102	0.1530	0.1530	180,393	
	City of Clayton	General Revenue	743,688,930	0.4900	0.4900	0	0.0000	0.0000	501,997,869	0.6180	0.6180	108,801,413	0.7070	0.7070	7,515,649	
		Debt Service	743,688,930	0.0680	0.0680	0	0.0680	0.0680	501,997,869	0.0680	0.0680	108,801,413	0.0680	0.0680	921,052	
		Police	743,688,930	0.0900	0.0900	0	0.0000	0.0000	501,997,869	0.1010	0.1010	108,801,413	0.1200	0.1200	1,306,900	2033
	City of Cool Valley	General Revenue	8,373,370	0.3500	0.3500	0	0.0000	0.0000	6,732,202	0.3500	0.3500	2,534,528	0.1650	0.1650	57,052	
	City of Country Club Hills	General Revenue	5,147,970	0.7340	0.7340	0	0.0000	0.0000	1,886,741	0.7690	0.7690	1,701,994	0.7140	0.7140	64,447	
		Parks & Recreation	5,147,970	0.3070	0.3070	0	0.0000	0.0000	1,886,741	0.3150	0.3150	1,701,994	0.3300	0.3300	27,364	
		Health	5,147,970	0.1470	0.1470	0	0.0000	0.0000	1,886,741	0.1550	0.1550	1,701,994	0.1880	0.1880	13,692	
	Village of Country Life Acres	General Revenue	9,152,910	0.3160	0.3160	1,080	0.0000	0.0000	68,894	0.4200	0.4200	980,997	0.4200	0.4200	33,332	
	City of Crestwood	General Revenue	278,295,140	0.5160	0.5160	0	0.0000	0.0000	87,731,151	0.6970	0.6970	54,591,028	0.7280	0.7280	2,444,912	
	City of Creve Coeur	General Revenue	731,340,790	0.0670	0.0670	8,470	0.0240	0.0240	414,192,970	0.0800	0.0800	0	0.0000	0.0000	821,354	
		Debt Service	731,340,790	0.0820	0.0820	8,470	0.0820	0.0820	414,192,970	0.0820	0.0820	173,863,863	0.0820	0.0820	1,081,912	
	City of Crystal Lake Park	General Revenue	22,426,680	0.5150	0.5150	0	0.0000	0.0000	399,555	0.1450	0.1450	2,547,043	0.8080	0.8080	136,656	
	City of Dellwood	General Revenue	37,332,770	0.1830	0.1830	0	0.0000	0.0000	10,339,957	0.2160	0.2160	11,581,500	0.2350	0.2350	117,870	
		Debt Service	37,332,770	1.4873	1.4666	0	1.4873	1.4666	10,339,957	1.4873	1.4666	11,581,500	1.4873	1.4666	869,022	
	City of Des Peres	General Revenue	371,004,390	0.0000	0.0000	95,220	0.0000	0.0000	169,352,280	0.0000	0.0000	60,522,620	0.0000	0.0000	0	
	City of Edmundson	General Revenue	6,753,600	0.0000	0.0000	0	0.0000	0.0000	31,338,712	0.9850	0.9850	20,924,747	0.0000	0.0000	308,686	
	City of Ellisville	General Revenue	250,735,480	0.1100	0.1100	2,290	0.0000	0.0000	130,559,509	0.1280	0.1280	50,496,775	0.0000	0.0000	442,925	
	City of Eureka	General Revenue	282,443,000	0.2630	0.2630	143,770	0.2960	0.2630	78,761,106	0.2650	0.2630	72,495,631	0.2970	0.2630	1,141,009	
	City of Ferguson	General Revenue	164,003,870	0.5280	0.5280	12,500	0.4790	0.4790	66,362,070	0.6120	0.6120	46,727,990	0.8000	0.8000	1,645,960	
		Parks & Recreation	164,609,000	0.1320	0.1320	12,500	0.1470	0.1470	63,484,430	0.1610	0.1610	46,498,160	0.1980	0.1980	411,578	
		Debt Service	164,003,870	0.1930	0.1930	12,500	0.1930	0.1930	66,362,070	0.1930	0.1930	46,727,990	0.1930	0.1930	534,815	
	City of Flordell Hills	General Revenue	3,557,960	0.9200	0.9200	0	0.0000	0.0000	1,451,960	0.6850	0.6850	1,312,176	0.0000	0.0000	42,679	
	City of Florissant	General Revenue	568,233,180	0.0000	0.0000	39,410	0.0000	0.0000	171,482,178	0.0000	0.0000	128,104,841	0.0000	0.0000	0	

Appendix VIII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration							
			Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year						
St. Louis	City of Florissant	Debt Service	568,233,180	0.1530	0.1200				39,410	0.1530	0.1200				171,482,178	0.1530	0.1200	128,104,841	0.1530	0.1200	1,041,432	
	City of Frontenac	General Revenue	285,481,910	0.9260	0.9260				0	0.0000	0.0000				68,390,996	0.9450	0.9450	29,555,863	1.0000	1.0000	3,585,416	
	Village of Glen Echo Park	General Revenue	1,928,290	0.2340	0.2340				0	0.0000	0.0000				64,002	0.0580	0.0580	346,954	0.5000	0.5000	6,284	
	City of Glendale	General Revenue	216,428,160	0.3020	0.3020				0	0.0000	0.0000				10,803,908	0.2910	0.2910	27,523,734	0.5190	0.5190	827,900	
		Debt Service	216,428,160	0.3580	0.2460				0	0.3580	0.2460				10,803,908	0.3580	0.2460	27,523,734	0.3580	0.2460	626,699	
		Pension	216,428,160	0.2160	0.2160				0	0.0000	0.0000				10,803,908	0.1780	0.1780	27,523,734	0.2400	0.2400	552,773	
	Town of Grantwood Village	General Revenue	31,137,430	0.1700	0.1700				131,360	0.1780	0.1780				1,693,508	0.1660	0.1660	4,690,766	0.2610	0.2610	68,222	
	City of Greendale	General Revenue	8,333,190	0.4110	0.4110				0	0.0000	0.0000				404,552	0.5560	0.5560	1,716,765	0.0000	0.0000	36,498	
	Village of Hanley Hills	General Revenue	12,980,240	0.3270	0.3270				0	0.0000	0.0000				793,057	0.5000	0.5000	3,387,601	0.4470	0.4470	61,553	
	City of Hazelwood	General Revenue	272,255,970	0.6230	0.6230				250,130	0.7780	0.7780				288,439,444	0.6390	0.6390	155,103,529	0.7540	0.7540	4,710,710	
		Debt Service	272,255,970	0.1900	0.1900				250,130	0.1900	0.1900				288,439,444	0.1900	0.1900	155,103,529	0.1900	0.1900	1,360,493	
	Village of Hillsdale	General Revenue	5,770,000	0.3240	0.3240				0	0.0000	0.0000				3,800,914	0.3810	0.3810	3,268,294	0.5000	0.5000	49,517	
	City of Huntleigh	General Revenue	67,080,520	0.1390	0.1390				21,020	0.0810	0.0810				628,728	0.1990	0.1990	3,421,567	0.1900	0.1900	101,011	
	City of Jennings	General Revenue	81,041,220	0.6690	0.6690				0	0.0000	0.0000				26,301,921	0.8720	0.8720	21,172,090	1.0000	1.0000	983,240	
		Pension	81,041,220	0.2480	0.2480				0	0.0000	0.0000				26,301,921	0.3230	0.3230	21,172,090	0.3700	0.3700	364,274	
	City of Kinloch	General Revenue	1,707,410	1.0000	1.0000				0	0.0000	0.0000				1,110,130	1.0000	1.0000	8,050,347	1.0000	1.0000	108,678	
	City of Kirkwood	General Revenue	937,671,280	0.2360	0.2360				0	0.0000	0.0000				161,476,384	0.2720	0.2720	133,019,295	0.3400	0.3400	3,104,386	
		Parks & Recreation	937,671,280	0.1150	0.1150				0	0.0000	0.0000				161,476,384	0.1440	0.1440	133,019,295	0.2000	0.2000	1,576,887	
		Library	928,705,540	0.1310	0.1310				0	0.0000	0.0000				142,764,941	0.1700	0.1700	130,506,045	0.2350	0.2350	1,765,993	
		Pension	937,671,280	0.1010	0.1010				0	0.0000	0.0000				161,476,384	0.1320	0.1320	133,019,295	0.1800	0.1800	1,399,632	
		Library-Temp	928,705,540	0.0810	0.0810				0	0.0000	0.0000				142,764,941	0.0930	0.0930	130,506,045	0.1200	0.1200	1,041,629	2032
	City of Ladue	General Revenue	797,389,510	0.8470	0.8470				37,900	0.0000	0.0000				72,536,116	0.5810	0.5810	79,864,076	0.7560	0.7560	7,779,096	
	City of Lakeshire	General Revenue	20,701,510	0.2770	0.2770				0	0.0000	0.0000				379,400	0.3360	0.3360	0	0.0000	0.0000	58,618	
	City of Manchester	General Revenue	403,118,460	0.0310	0.0310				0	0.0000	0.0000				63,650,693	0.0340	0.0310	68,203,517	0.0500	0.0500	178,801	
		Debt Service	403,118,460	0.2800	0.2800				0	0.2800	0.2800				63,650,693	0.2800	0.2800	68,203,517	0.2800	0.2800	1,497,924	
	City of Maplewood	General Revenue	135,149,770	0.1180	0.1180				0	0.0000	0.0000				83,435,140	0.5000	0.5000	31,804,138	0.5670	0.5670	756,982	
		Solid Waste Landfill	135,149,770	0.2240	0.2240				0	0.0000	0.0000				83,435,140	0.2580	0.2580	13,804,138	0.3180	0.3180	561,895	
		Debt Service	135,149,770	0.2800	0.2800				0	0.2800	0.2800				83,435,140	0.2800	0.2800	31,804,138	0.2800	0.2800	701,089	
		Pension	135,149,770	0.2670	0.2670				0	0.0000	0.0000				83,435,140	0.4130	0.4130	31,804,138	0.4450	0.4450	846,965	
	Village of Marlborough	General Revenue	21,176,950	0.0830	0.0830				0	0.0000	0.0000				9,904,163	0.1090	0.1090	7,087,018	0.1110	0.1110	36,240	
	City of Moline Acres	General Revenue	14,653,010	0.6050	0.6050				0	0.0000	0.0000				3,428,349	0.8040	0.8040	3,706,704	1.0000	1.0000	153,282	
		Debt Service	14,653,010	1.7680	1.5000				0	1.7680	1.5000				3,428,349	1.7680	1.5000	3,706,704	1.7680	1.5000	326,821	
	City of Normandy	General Revenue	27,560,590	0.2260	0.2260				0	0.0000	0.0000				9,921,966	0.2090	0.2090	6,828,052	0.4000	0.4000	110,336	
	City of Northwoods	General Revenue	27,738,220	0.2810	0.2810				0	0.0000	0.0000				5,169,263	0.3370	0.3370	6,485,319	0.3470	0.3470	117,868	
		Debt Service	27,738,220	0.8700	0.8700				0	0.8700	0.8700				5,169,263	0.8700	0.8700	6,485,319	0.8700	0.8700	342,718	
	Village of Norwood Court	General Revenue	4,643,910	0.1810	0.1810				0	0.0000	0.0000				516,453	0.1340	0.1340	1,281,114	0.3450	0.3450	13,517	
	City of Oakland	General Revenue	40,005,420	0.1500	0.1500				0	0.0000	0.0000				3,594,197	0.2200	0.2200	5,813,910	0.2370	0.2370	81,694	
	City of Olivette	General Revenue	262,575,070	0.4660	0.4660				0	0.0000	0.0000				73,825,223	0.6550	0.6550	47,562,945	0.7710	0.7710	2,073,865	
		Debt Service	262,575,070	0.5600	0.5400				0	0.5600	0.5400				73,825,223	0.5600	0.5400	47,562,945	0.5600	0.5400	2,073,401	
		Pension	262,575,070	0.1720	0.1720				0	0.0000	0.0000				73,825,223	0.2110	0.2110	47,562,945	0.2500	0.2500	726,307	
	City of Overland	General Revenue	158,658,730	0.0400	0.0400				0	0.0000	0.0000				119,640,810	0.0610	0.0610	79,982,600	0.0970	0.0970	214,027	
		Pension	158,658,730	0.1420	0.1420				0	0.0000	0.0000				119,640,810	0.2740	0.2740	79,982,600	0.3600	0.3600	841,048	
	City of Pagedale	General Revenue	13,341,020	0.2280	0.2280				0	0.0000	0.0000				20,980,474	0.2770	0.2770	7,920,132	0.3500	0.3500	116,254	
	City of Pasadena Hills	General Revenue	17,434,630	0.2010	0.2010				0	0.0000	0.0000				677,729	0.0940	0.0940	2,797,328	0.3100	0.3100	44,353	

Appendix VIII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration		
			Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year	
St. Louis	Village of Pasadena Park	General Revenue	6,332,650	0.2260	0.2260		0	0.0000	0.0000	175,295	0.0000	0.0000	1,072,250	0.3090	0.3090	17,625	
	City of Pine Lawn	General Revenue	13,815,530	0.2010	0.2010		0	0.0000	0.0000	6,684,902	0.2320	0.2320	3,797,699	0.2570	0.2570	53,038	
	City of Richmond Heights	General Revenue	294,559,010	0.2060	0.2060		0	0.0000	0.0000	112,162,179	0.3520	0.3520	43,962,363	0.2890	0.2890	1,128,654	
		Pension	294,559,010	0.2320	0.2320		0	0.0000	0.0000	112,162,179	0.2990	0.2990	43,962,363	0.3180	0.3180	1,158,542	
	Village of Riverview	General Revenue	14,829,710	0.3170	0.3170		0	0.0000	0.0000	2,043,836	0.4500	0.4500	3,252,553	0.3110	0.3110	66,322	
	City of Rock Hill	General Revenue	110,634,810	0.1890	0.1890		0	0.0000	0.0000	37,515,917	0.2380	0.2380	21,551,873	0.3400	0.3400	371,664	
		Library	110,634,810	0.1890	0.1890		0	0.0000	0.0000	37,515,917	0.2500	0.2500	22,055,143	0.3550	0.3550	381,186	
		Debt Service	110,634,810	0.5930	0.5930		0	0.5930	0.5930	37,515,917	0.5930	0.5930	21,551,873	0.5930	0.5930	1,006,336	
		Pension	110,634,810	0.2120	0.2120		0	0.0000	0.0000	37,515,917	0.1770	0.1770	21,551,873	0.2300	0.2300	350,518	
	City of St. Ann	General Revenue	130,636,500	0.6340	0.6340		0	0.0000	0.0000	34,295,151	0.9250	0.9250	37,682,495	1.0000	1.0000	1,522,290	
		Debt Service	130,636,500	0.6970	0.6970		0	0.6970	0.6970	34,295,151	0.6970	0.6970	37,682,495	0.6970	0.6970	1,412,220	
	City of St. John	General Revenue	59,386,730	0.2720	0.2720		0	0.0000	0.0000	25,833,961	0.4280	0.4280	15,065,963	0.4500	0.4500	339,898	
	City of Shrewsbury	General Revenue	108,401,980	0.9240	0.9240		0	0.0000	0.0000	44,666,688	0.9520	0.9520	28,934,364	1.0000	1.0000	1,716,205	
	City of Sunset Hills	General Revenue	333,096,010	0.0430	0.0430		114,570	0.0640	0.0640	135,469,384	0.0460	0.0460	67,395,778	0.0600	0.0600	246,057	
	Village of Sycamore Hills	General Revenue	7,280,280	0.1740	0.1740		0	0.0000	0.0000	534,664	0.3150	0.3150	1,474,792	0.2510	0.2510	18,054	
		Health	7,280,280	0.0800	0.0800		0	0.0000	0.0000	534,664	0.1510	0.1510	1,474,792	0.1170	0.1170	8,357	
	City of Town and Country	General Revenue	695,666,600	0.0000	0.0000		62,560	0.0000	0.0000	232,861,292	0.0000	0.0000	107,067,281	0.0000	0.0000	0	
		Dispatch	695,666,600	0.0000	0.0000		62,560	0.0000	0.0000	232,861,292	0.0000	0.0000	107,067,281	0.0000	0.0000	0	
	City of Twin Oaks	General Revenue	13,519,420	0.0000	0.0000		0	0.0000	0.0000	8,999,529	0.4610	0.4610	3,092,293	0.0000	0.0000	41,488	
	City of University City	General Revenue	711,311,000	0.4150	0.4150		0	0.0000	0.0000	78,246,611	0.4870	0.4870	102,423,077	0.6800	0.6800	4,029,479	
		Library	711,311,000	0.3310	0.3310		0	0.0000	0.0000	78,246,611	0.3450	0.3450	103,122,937	0.4000	0.4000	3,036,882	
		Pension	711,311,000	0.1250	0.1250		0	0.0000	0.0000	78,246,611	0.1340	0.1330	102,423,077	0.1950	0.1950	1,192,932	
	Village of Uplands Park	General Revenue	2,689,270	0.3000	0.3000		0	0.0000	0.0000	121,033	0.5000	0.5000	647,247	0.3910	0.3910	11,204	
	City of Valley Park	General Revenue	119,895,090	0.3260	0.3260		142,190	0.0000	0.0000	63,174,163	0.5320	0.5320	31,847,303	0.5700	0.5700	908,475	
	City of Velda City	General Revenue	6,983,090	0.3620	0.3620		0	0.0000	0.0000	350,439	0.4850	0.4850	1,924,393	0.3540	0.3540	33,791	
	City of Velda Village Hills	General Revenue	5,277,890	0.3080	0.3080		0	0.0000	0.0000	760,731	0.4360	0.4360	1,544,218	0.3780	0.3780	25,410	
	City of Vinita Park	General Revenue	15,695,550	0.1740	0.1740		0	0.0000	0.0000	40,022,200	0.2160	0.2160	10,054,010	0.2300	0.2300	136,882	
	City of Warson Woods	General Revenue	81,429,740	0.2630	0.2630		0	0.0000	0.0000	10,867,423	0.3380	0.3380	10,433,752	0.0000	0.0000	250,892	
	City of Webster Groves	General Revenue	668,326,160	0.1610	0.1610		0	0.0000	0.0000	78,365,570	0.1880	0.1880	92,379,810	0.2800	0.2800	1,481,995	
		Library	668,326,160	0.1030	0.1030		0	0.0000	0.0000	78,365,570	0.1210	0.1210	94,213,134	0.1800	0.1800	952,782	
		Debt Service	668,326,160	0.2010	0.2010		0	0.2010	0.2010	78,365,570	0.2010	0.2010	92,379,810	0.2010	0.2010	1,686,534	
		Streets	668,326,160	0.1040	0.1040		0	0.0000	0.0000	78,365,570	0.1220	0.1220	92,379,810	0.1810	0.1810	957,872	
		Pension	668,326,160	0.1520	0.1520		0	0.0000	0.0000	78,365,570	0.1960	0.1960	92,379,810	0.2000	0.2000	1,354,213	
		Library-Temp	668,326,160	0.0910	0.0910		0	0.0000	0.0000	78,365,570	0.1130	0.1130	94,213,134	0.1350	0.1350	823,918	2028
	City of Wellston	General Revenue	6,785,340	0.4060	0.4060		0	0.0000	0.0000	11,058,711	0.4240	0.4240	4,785,873	0.6000	0.6000	103,152	
	Village of Westwood	General Revenue	27,345,590	0.0450	0.0450		0	0.0000	0.0000	384,032	0.0740	0.0740	0	0.0000	0.0000	12,590	
	City of Winchester	General Revenue	22,874,110	0.1430	0.1430		0	0.0000	0.0000	3,208,482	0.1780	0.1780	4,122,934	0.2610	0.2610	49,182	
	City of Woodson Terrace	General Revenue	35,279,930	0.3500	0.3500		0	0.0000	0.0000	24,625,865	0.3260	0.3260	47,218,516	0.2510	0.2510	322,278	
	Ferguson Municipal Library District	General Revenue	162,258,940	0.2550	0.2550		12,500	0.1270	0.1270	66,576,834	0.3490	0.3490	49,342,151	0.4000	0.4000	843,498	
	Maplewood Public Library District	General Revenue	135,149,770	0.1790	0.1790		0	0.0000	0.0000	86,221,575	0.2660	0.2660	36,270,026	0.3020	0.3020	580,802	
		Debt Service	135,149,770	0.1940	0.1200		0	0.1940	0.1200	86,221,575	0.1940	0.1200	36,270,026	0.1940	0.1200	309,170	
	Richmond Heights Memorial PLD	General Revenue	294,559,010	0.1730	0.1730		0	0.0000	0.0000	112,891,260	0.2320	0.2320	44,031,000	0.2110	0.2110	864,400	
	St. Louis County Library District	General Revenue	18,169,547,500	0.1870	0.1870		6,901,530	0.1970	0.1970	7,037,214,110	0.2320	0.2320	4,687,362,913	0.2600	0.2600	62,504,131	
	Valley Park Community PLD	General Revenue	46,204,520	0.1140	0.1140		530	0.0000	0.0000	24,225,090	0.0760	0.0760	16,257,319	0.1700	0.1700	98,721	



Appendix VIII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration		
			Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year	
St. Louis	Affton FPD	General Revenue	588,808,420	0.8550	0.8550		0	0.0000	0.0000		94,004,538	1.0376	1.0376	130,311,571	1.3040	1.3040	7,708,966
		Ambulance	588,808,420	0.0920	0.0920		0	0.0000	0.0000		94,004,538	0.1100	0.1100	130,311,571	0.1400	0.1400	827,545
		Pension	588,808,420	0.1310	0.1310		0	0.0000	0.0000		94,004,538	0.1410	0.1410	130,311,571	0.1640	0.1640	1,117,596
		Dispatch	588,808,420	0.0180	0.0180		0	0.0000	0.0000		94,004,538	0.0180	0.0180	130,311,571	0.0270	0.0270	158,091
	Metro West FPD	General Revenue	2,140,019,060	0.3580	0.3580		897,710	0.5060	0.5060		297,275,507	0.4850	0.4850	352,015,299	0.5610	0.5610	11,082,402
		Debt Service	2,140,019,060	0.0690	0.0610		897,710	0.0690	0.0610		297,275,507	0.0690	0.0610	352,015,299	0.0690	0.0610	1,702,027
		Ambulance	2,140,019,060	0.3210	0.3210		897,710	0.4020	0.4020		297,275,507	0.3930	0.3930	352,015,299	0.4600	0.4600	9,660,633
		Pension	2,140,019,060	0.0680	0.0680		897,710	0.0950	0.0950		297,275,507	0.0910	0.0910	352,015,299	0.1060	0.1060	2,099,723
	Black Jack FPD	Dispatch	2,140,019,060	0.0320	0.0320		897,710	0.0420	0.0420		297,275,507	0.0410	0.0410	352,015,299	0.0480	0.0480	976,033
		General Revenue	640,666,980	0.6580	0.6580		233,690	0.6610	0.6610		73,911,725	0.9190	0.9190	130,352,951	1.0000	1.0000	6,199,913
		Debt Service	640,666,980	0.1610	0.1480		233,690	0.1610	0.1480		73,911,725	0.1610	0.1480	130,352,951	0.1610	0.1480	1,250,844
		Ambulance	640,666,980	0.2560	0.2560		233,690	0.2970	0.2970		73,911,725	0.2990	0.2990	130,352,951	0.3000	0.3000	2,252,856
		Pension	640,666,980	0.2490	0.2490		233,690	0.2880	0.2880		73,911,725	0.3160	0.3160	130,352,951	0.3500	0.3500	2,285,730
		Emergency Medical Service	640,666,980	0.2640	0.2640		233,690	0.2340	0.2340		73,911,725	0.3650	0.3650	130,352,951	0.4000	0.4000	2,483,098
		NCCFA System	640,666,980	0.0330	0.0330		233,690	0.0460	0.0460		73,911,725	0.0460	0.0460	130,352,951	0.0500	0.0500	310,702
		General Revenue	2,176,823,150	0.3890	0.3890		2,466,830	0.2530	0.2530		752,390,461	0.4610	0.4610	475,270,826	0.5300	0.5300	14,461,538
	Monarch FPD	Debt Service	2,176,823,150	0.1010	0.0710		2,466,830	0.1010	0.0710		752,390,461	0.1010	0.0710	475,270,826	0.1010	0.0710	2,418,934
		Ambulance	2,176,823,150	0.2340	0.2340		2,466,830	0.1570	0.1570		752,390,461	0.2880	0.2880	475,270,826	0.3300	0.3300	8,832,918
		Pension	2,176,823,150	0.0720	0.0720		2,466,830	0.0470	0.0470		752,390,461	0.0870	0.0870	475,270,826	0.1000	0.1000	2,698,323
		Dispatch	2,176,823,150	0.0380	0.0380		2,466,830	0.0230	0.0230		752,390,461	0.0420	0.0420	475,270,826	0.0480	0.0480	1,371,894
	Community FPD	General Revenue	409,090,350	0.9790	0.9790		0	0.0000	0.0000		253,001,025	1.2109	1.2109	213,741,125	1.5000	1.5000	10,274,701
		Debt Service	409,090,350	0.2540	0.2210		0	0.2540	0.2210		253,001,025	0.2540	0.2210	213,741,125	0.2540	0.2210	1,935,590
		Ambulance	409,090,350	0.3140	0.3140		0	0.0000	0.0000		253,001,025	0.4030	0.4030	213,741,125	0.5000	0.5000	3,372,844
		Pension	409,090,350	0.1570	0.1570		0	0.0000	0.0000		253,001,025	0.2010	0.2010	213,741,125	0.2500	0.2500	1,685,157
		Dispatch	409,090,350	0.0180	0.0180		0	0.0000	0.0000		253,001,025	0.0250	0.0250	213,741,125	0.0300	0.0300	201,008
		General Revenue	1,099,683,150	0.3880	0.3880		40	0.0000	0.0000		546,589,855	0.4950	0.4950	278,493,619	0.5400	0.5400	8,476,257
		Debt Service	1,099,683,150	0.0990	0.0800		40	0.0990	0.0800		546,589,855	0.0990	0.0800	278,493,619	0.0990	0.0800	1,539,814
		Ambulance	1,099,683,150	0.3010	0.3010		40	0.0000	0.0000		546,589,855	0.3860	0.3860	278,493,619	0.4200	0.4200	6,589,556
	Creve Coeur FPD	Pension	1,099,683,150	0.1040	0.1040		40	0.0000	0.0000		546,589,855	0.1390	0.1390	278,493,619	0.1500	0.1500	2,321,170
		Dispatch	1,099,683,150	0.0350	0.0350		40	0.0000	0.0000		546,589,855	0.0460	0.0460	278,493,619	0.0500	0.0500	775,567
		General Revenue	695,424,300	0.7860	0.7860		155,380	0.9030	0.9030		489,423,470	0.8050	0.8050	243,490,729	0.8980	0.8980	11,593,844
		Debt Service	695,424,300	0.1850	0.1750		155,380	0.1850	0.1750		489,423,470	0.1850	0.1750	243,490,729	0.1850	0.1750	2,499,865
		Ambulance	695,424,300	0.2210	0.2210		155,380	0.2500	0.2500		489,423,470	0.2440	0.2440	243,490,729	0.3000	0.3000	3,461,941
		Pension	695,424,300	0.0730	0.0730		155,380	0.0810	0.0810		489,423,470	0.0820	0.0820	243,490,729	0.1000	0.1000	1,152,604
		Dispatch	695,424,300	0.0370	0.0370		155,380	0.0440	0.0440		489,423,470	0.0400	0.0400	243,490,729	0.0500	0.0500	574,889
		General Revenue	805,268,040	0.6940	0.6940		210,240	1.0483	1.0483		196,998,958	0.9510	0.9510	181,429,057	1.0767	1.0767	9,417,671
	Florissant Valley FPD	Debt Service	805,268,040	0.2990	0.1982		210,240	0.2990	0.1982		196,998,958	0.2990	0.1982	181,429,057	0.2990	0.1982	2,346,502
		Ambulance	805,268,040	0.2820	0.2820		210,240	0.3200	0.3200		196,998,958	0.3880	0.3880	181,429,057	0.4400	0.4400	3,834,173
		Pension	805,268,040	0.0640	0.0640		210,240	0.0990	0.0990		196,998,958	0.0910	0.0910	181,429,057	0.1000	0.1000	876,278
		Dispatch	805,268,040	0.0190	0.0190		210,240	0.0300	0.0300		196,998,958	0.0260	0.0260	181,429,057	0.0300	0.0300	258,713
	Kinloch FPD	General Revenue	1,187,720	0.5510	0.5510		0	0.0000	0.0000		1,053,350	1.8930	1.8930	8,057,579	1.9266	1.9266	181,721
		Debt Service	1,187,720	0.7680	0.7500		0	0.7680	0.7500		1,053,350	0.7680	0.7500	8,057,579	0.7680	0.7500	77,240
		Ambulance	1,187,720	0.4000	0.4000		0	0.0000	0.0000		1,053,350	0.4000	0.4000	8,057,579	0.4000	0.4000	41,194
		Dispatch	1,187,720	0.0000	0.0000		0	0.0000	0.0000		1,053,350	0.0000	0.0000	8,057,579	0.0000	0.0000	0

Appendix VIII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
			Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
St. Louis	Lemay FPD	General Revenue	210,302,830	0.6300	0.6300				123,870,066	0.9590	0.9590	59,586,031	0.9900	0.9900	3,102,724	
		Ambulance	210,302,830	0.1370	0.1370				123,870,066	0.2310	0.2310	59,586,031	0.2050	0.2050	696,406	
		Pension	210,302,830	0.0640	0.0640				123,870,066	0.0970	0.0970	59,586,031	0.1000	0.1000	314,334	
		Central Alarm Fund	210,302,830	0.0320	0.0320				123,870,066	0.0480	0.0480	59,586,031	0.0480	0.0480	155,356	
	West County EMS & FPD	General Revenue	859,645,170	0.5170	0.5170	294,620	0.6080	0.6080	193,823,327	0.6630	0.6630	152,148,330	0.7400	0.7400	6,857,104	
		Debt Service	859,645,170	0.2770	0.2750	294,620	0.2770	0.2750	193,823,327	0.2770	0.2750	152,148,330	0.2770	0.2750	3,316,256	
		Ambulance	859,645,170	0.1230	0.1230	294,620	0.1640	0.1640	193,823,327	0.1620	0.1620	152,148,330	0.1940	0.1940	1,667,009	
		Pension	859,645,170	0.0610	0.0610	294,620	0.0830	0.0830	193,823,327	0.0820	0.0820	152,148,330	0.0970	0.0970	831,148	
		Dispatch	859,645,170	0.0320	0.0320	294,620	0.0380	0.0380	193,823,327	0.0370	0.0370	152,148,330	0.0490	0.0490	421,466	
		General Revenue	352,827,140	1.0288	1.0288	8,730	0.6780	0.6780	386,566,394	1.0374	1.0374	196,137,244	1.1900	1.1900	9,974,218	
		Debt Service	352,827,140	0.2370	0.1540	8,730	0.2370	0.1540	386,566,394	0.2370	0.1540	196,137,244	0.2370	0.1540	1,440,730	
	Maryland Heights FPD	Ambulance	352,827,140	0.1510	0.1510	8,730	0.0000	0.0000	386,566,394	0.3010	0.3010	196,137,244	0.3680	0.3680	2,418,119	
		Pension	352,827,140	0.1000	0.1000	8,730	0.0460	0.0460	386,566,394	0.1110	0.1110	196,137,244	0.1300	0.1300	1,036,898	
		Dispatch	352,827,140	0.0380	0.0380	8,730	0.0340	0.0340	386,566,394	0.0430	0.0430	196,137,244	0.0500	0.0500	398,370	
		General Revenue	2,426,793,140	0.6190	0.6190	463,770	1.0999	1.0999	600,769,160	0.8690	0.8690	531,381,560	1.0120	1.0120	25,625,216	
	Mehlville FPD	Pension	2,426,793,140	0.0240	0.0240	463,770	0.0590	0.0590	600,769,160	0.0320	0.0320	531,381,560	0.0560	0.0560	1,072,524	
		General Revenue	109,083,490	1.2848	1.2848	0	0.0000	0.0000	28,386,220	1.4622	1.4622	27,545,091	2.0000	2.0000	2,367,470	
	Metro North FPD	Debt Service	109,083,490	0.5870	0.4580	0	0.5870	0.4580	28,386,220	0.5870	0.4580	27,545,091	0.5870	0.4580	755,768	
		Pension	109,083,490	0.3120	0.3120	0	0.1000	0.1000	28,386,220	0.3120	0.3120	27,545,091	0.3490	0.3490	525,037	
		Dispatch	109,083,490	0.0320	0.0320	0	0.0000	0.0000	28,386,220	0.0390	0.0390	27,545,091	0.0500	0.0500	59,751	
	Northeast Ambulance & FPD	Emergency Medical Service	109,083,490	0.2550	0.2550	0	0.0000	0.0000	28,386,220	0.3090	0.3090	27,545,091	0.4000	0.4000	476,056	
		General Revenue	182,910,410	1.3405	1.3405	10,080	2.0377	2.0000	60,293,826	1.4776	1.4776	55,875,410	1.8658	1.8658	4,385,541	
		Debt Service	182,910,410	0.5300	0.3890	10,080	0.5300	0.3890	60,293,826	0.5300	0.3890	55,875,410	0.5300	0.3890	1,163,458	
		Ambulance	182,910,410	0.1920	0.1920	10,080	0.2900	0.2900	60,293,826	0.2260	0.2260	55,875,410	0.2900	0.2900	649,520	
		Pension	182,910,410	0.0660	0.0660	10,080	0.1000	0.1000	60,293,826	0.0770	0.0770	55,875,410	0.1000	0.1000	223,032	
		Dispatch	182,910,410	0.0340	0.0340	10,080	0.0500	0.0500	60,293,826	0.0400	0.0400	55,875,410	0.0400	0.0400	108,663	
		General Revenue	202,581,400	0.9220	0.9220	256,780	0.5690	0.5690	621,872,061	1.0131	1.0131	207,118,933	1.1830	1.1830	10,619,665	
	Pattonville FPD	Debt Service	202,581,400	0.2430	0.2340	256,780	0.2430	0.2340	621,872,061	0.2430	0.2340	207,118,933	0.2430	0.2340	2,414,480	
		Ambulance	202,581,400	0.5450	0.5450	256,780	0.7000	0.7000	621,872,061	0.5990	0.5990	207,118,933	0.7000	0.7000	6,280,713	
		Pension	202,581,400	0.1170	0.1170	256,780	0.1500	0.1500	621,872,061	0.1290	0.1290	207,118,933	0.1500	0.1500	1,350,298	
		Dispatch	202,581,400	0.0390	0.0390	256,780	0.0500	0.0500	621,872,061	0.0430	0.0430	207,118,933	0.0500	0.0500	450,099	
	North County Fire & Rescue FPD	General Revenue	205,249,660	1.2533	1.2533	28,470	1.4124	1.4124	51,984,183	1.5262	1.5262	54,561,352	1.9483	1.9483	4,429,198	
		Debt Service	205,249,660	0.4130	0.3900	28,470	0.4130	0.3900	51,984,183	0.4130	0.3900	54,561,352	0.4130	0.3900	1,216,112	
		Pension	205,249,660	0.2350	0.2350	28,470	0.3300	0.3300	51,984,183	0.2810	0.2810	54,561,352	0.3500	0.3500	819,472	
		Dispatch	205,249,660	0.0320	0.0320	28,470	0.0000	0.0000	51,984,183	0.0390	0.0390	54,561,352	0.0500	0.0500	113,235	
		Emergency Medical Service	205,249,660	0.2550	0.2550	28,470	0.3690	0.3690	51,984,183	0.3130	0.3130	54,561,352	0.4000	0.4000	904,447	
	Robertson FPD	General Revenue	55,686,690	1.1545	0.2940	306,250	1.1900	1.1900	278,067,981	1.1900	1.1900	160,269,420	1.1900	1.1900	5,383,578	
		Debt Service	55,686,690	0.2870	0.2660	306,250	0.2870	0.2660	278,067,981	0.2870	0.2660	160,269,420	0.2870	0.2660	1,314,920	
		Ambulance	55,686,690	0.1790	0.1790	306,250	0.6440	0.6440	278,067,981	0.6440	0.6440	160,269,420	0.7000	0.7000	3,014,295	
		Pension	55,686,690	0.1640	0.1640	306,250	0.2000	0.2000	278,067,981	0.1840	0.1840	160,269,420	0.2000	0.2000	924,123	
		Dispatch	55,686,690	0.0420	0.0420	306,250	0.0500	0.0500	278,067,981	0.0460	0.0460	160,269,420	0.0500	0.0500	231,587	
	Spanish Lake FPD	General Revenue	165,255,110	1.2428	1.2428	175,040	0.9990	0.9990	40,030,161	1.4610	1.4610	40,169,781	2.0000	2.0000	3,443,777	
		Debt Service	165,255,110	0.2240	0.1640	175,040	0.2240	0.1640	40,030,161	0.2240	0.1640	40,169,781	0.2240	0.1640	402,832	
		Pension	165,255,110	0.0950	0.0950	175,040	0.1480	0.1480	40,030,161	0.1170	0.1170	40,169,781	0.1500	0.1500	264,341	

Appendix VIII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration	
			Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year
St. Louis	Spanish Lake FPD	Dispatch	165,255,110	0.0320	0.0320	175,040	0.0490	0.0490	40,030,161	0.0390	0.0390	40,169,781	0.0500	0.0500	88,665	
		Emergency Medical Service	165,255,110	0.2930	0.2930	175,040	0.4000	0.4000	40,030,161	0.3020	0.3020	40,169,781	0.4000	0.4000	766,467	
	Valley Park FPD	General Revenue	254,305,480	0.9990	0.9990	222,590	0.7170	0.7170	82,169,353	1.1977	1.1977	69,505,329	1.3300	1.3300	4,450,671	
		Debt Service	254,305,480	0.3590	0.3000	222,590	0.3590	0.3000	82,169,353	0.3590	0.3000	69,505,329	0.3590	0.3000	1,218,608	
		Ambulance	254,305,480	0.1950	0.1950	222,590	0.1610	0.1610	82,169,353	0.2330	0.2330	69,505,329	0.3000	0.3000	896,225	
		Pension	254,305,480	0.0660	0.0660	222,590	0.0540	0.0540	82,169,353	0.0770	0.0770	69,505,329	0.1000	0.1000	300,737	
		Dispatch	254,305,480	0.0210	0.0210	222,590	0.0160	0.0160	82,169,353	0.0200	0.0200	69,505,329	0.0300	0.0300	90,726	
	Mid-County FPD St. Louis County	General Revenue	63,769,560	1.2659	1.2659	0	0.0000	0.0000	78,066,238	1.5809	1.5809	41,531,825	2.0000	2.0000	2,872,045	
		Debt Service	63,769,560	0.3490	0.3490	0	0.3490	0.3490	78,066,238	0.3490	0.3490	41,531,825	0.3490	0.3490	639,953	
		Ambulance	63,769,560	0.3500	0.3500	0	0.0000	0.0000	78,066,238	0.4350	0.4350	41,531,825	0.5500	0.5500	791,206	
		Pension	63,769,560	0.1590	0.1590	0	0.0000	0.0000	78,066,238	0.1980	0.1980	41,531,825	0.2500	0.2500	359,795	
		Dispatch	63,769,560	0.0190	0.0190	0	0.0000	0.0000	78,066,238	0.0240	0.0240	41,531,825	0.0300	0.0300	43,312	
	West Overland EMS & FPD	General Revenue	83,814,010	0.6810	0.6810	0	0.0000	0.0000	96,012,772	0.8070	0.8070	46,965,393	1.0100	1.0100	1,819,946	
		Debt Service	83,814,010	0.2170	0.1820	0	0.2170	0.1820	96,012,772	0.2170	0.1820	46,965,393	0.2170	0.1820	412,761	
		Ambulance	83,814,010	0.4350	0.4350	0	0.0000	0.0000	96,012,772	0.5210	0.5210	46,965,393	0.6500	0.6500	1,170,093	
		Pension	83,814,010	0.2020	0.2020	0	0.0000	0.0000	96,012,772	0.2400	0.2400	46,965,393	0.3000	0.3000	540,631	
		Dispatch	83,814,010	0.0330	0.0330	0	0.0000	0.0000	96,012,772	0.0400	0.0400	46,965,393	0.0500	0.0500	89,547	
	Black Creek Sewer District	General Revenue	1,246,687,150	0.0000	0.0000	0	0.0000	0.0000	812,283,852	0.0000	0.0000	206,610,038	0.0000	0.0000	0	
	Clayton Central Sewer District	General Revenue	116,448,700	0.0000	0.0000	0	0.0000	0.0000	447,617,690	0.0000	0.0000	48,428,282	0.0000	0.0000	0	
	Coldwater Creek Sewer District	General Revenue	1,506,798,110	0.0670	0.0670	36,420	0.0960	0.0960	687,860,630	0.0930	0.0930	627,017,102	0.1000	0.1000	2,276,317	
	Creve Coeur-Frontenac SwrD	General Revenue	533,517,200	0.0000	0.0000	0	0.0000	0.0000	229,838,520	0.0000	0.0000	83,194,993	0.0000	0.0000	0	
	Deer Creek Sewer District	General Revenue	4,148,830,290	0.0620	0.0620	154,250	0.1000	0.1000	1,467,973,647	0.0770	0.0770	628,583,885	0.0930	0.0930	4,287,352	
	Gravois Creek Sewer District	General Revenue	1,639,740,140	0.0550	0.0550	286,120	0.0630	0.0630	606,608,056	0.0720	0.0720	382,974,653	0.0860	0.0860	1,668,153	
	Loretta-Joplin Sewer District	General Revenue	39,990,720	0.0000	0.0000	0	0.0000	0.0000	3,356,883	0.0000	0.0000	7,589,650	0.0000	0.0000	0	
	Maline Creek Sewer District	General Revenue	535,341,570	0.0640	0.0640	148,650	0.1000	0.1000	314,661,294	0.0830	0.0830	201,853,544	0.1000	0.1000	805,791	
	Meramec River Basin Sewer District	General Revenue	3,399,701,420	0.0000	0.0000	1,016,580	0.0000	0.0000	1,168,687,222	0.0000	0.0000	727,179,727	0.0000	0.0000	0	
	Missouri River-Bonfils SwrD	General Revenue	199,686,700	0.0000	0.0000	102,530	0.0000	0.0000	644,970,105	0.0000	0.0000	297,211,103	0.0000	0.0000	0	
	Seminary Branch RDP Sewer District	General Revenue	373,279,000	0.0480	0.0480	0	0.0000	0.0000	75,522,906	0.0630	0.0630	70,042,961	0.0760	0.0760	279,986	
	Sugar Creek Sewer District	General Revenue	493,704,750	0.0420	0.0420	39,480	0.0000	0.0000	79,807,486	0.0930	0.0930	64,561,141	0.0690	0.0690	326,124	
	University City Branch RDP SwrD	General Revenue	847,534,210	0.0600	0.0600	40	0.0000	0.0000	408,290,921	0.0770	0.0770	252,802,616	0.0940	0.0940	1,060,539	
	Watkins Creek Sewer District	General Revenue	147,656,620	0.0000	0.0000	10,110	0.0000	0.0000	46,033,246	0.0000	0.0000	37,000,474	0.0000	0.0000	0	
	Wellston Sewer District	General Revenue	21,548,340	0.0000	0.0000	0	0.0000	0.0000	21,300,867	0.0000	0.0000	11,321,540	0.0000	0.0000	0	
	Hancock Street Light District	General Revenue	88,290,780	0.0990	0.0990	0	0.0000	0.0000	94,711,750	0.1990	0.1990	27,810,120	0.1700	0.1700	323,161	
	Wheaton Cook Lyndhurst SLD	General Revenue	8,231,180	0.1130	0.1130	0	0.0000	0.0000	2,838,330	0.1330	0.1330	2,186,660	0.2000	0.2000	17,449	
	Castle Point Street Light District	General Revenue	10,705,170	0.1220	0.1220	0	0.0000	0.0000	394,210	0.1420	0.1420	2,177,610	0.1850	0.1850	17,649	
	Glasgow Village SLD	General Revenue	20,404,750	0.1390	0.1390	0	0.0000	0.0000	581,000	0.1570	0.1570	3,850,660	0.2200	0.2200	37,746	
	Clayton SBD	General Revenue	90,178,990	0.0820	0.0820	0	0.0000	0.0000	442,868,760	0.1160	0.1160	0	0.0000	0.0000	587,675	
	Maplewood SBD	General Revenue	879,590	0.0700	0.0700	0	0.0000	0.0000	26,818,900	0.2180	0.2180	0	0.0000	0.0000	59,081	
		Debt Service	964,850	2.3792	0.0000	0	2.3792	0.0000	28,581,010	2.3792	0.0000	0	2.3792	0.0000	0	
	University City SBD 57	General Revenue	2,477,660	0.2750	0.2750	0	0.0000	0.0000	13,096,770	0.3460	0.3460	0	0.0000	0.0000	52,129	
	Webster Groves-Old Webster SBD	General Revenue	3,050,600	0.1910	0.1910	0	0.0000	0.0000	21,927,830	0.1900	0.1900	0	0.0000	0.0000	47,490	
	Webster Groves-Old Orchard SBD	General Revenue	2,398,630	0.3020	0.3020	0	0.0000	0.0000	11,865,660	0.2750	0.2750	0	0.0000	0.0000	39,875	
	Kirkwood SBD	General Revenue	0	0.0000	0.0000	0	0.0000	0.0000	44,129,510	0.3620	0.3620	0	0.0000	0.0000	159,749	
	Jennings SBD	General Revenue	51,810	0.2920	0.2920	0	0.0000	0.0000	4,528,480	0.3000	0.3000	0	0.0000	0.0000	13,736	

Appendix VIII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate			Agricultural Real Estate			Commercial Real Estate			Personal Property			Expiration						
			Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Assessed Value	Ceiling	Levied	Revenue	Year					
St. Louis	Parkview Gardens SBD 39	General Revenue	25,942,930	0.3650	0.3650			0	0.0000	0.0000	2,621,630	0.6040	0.6040			0	0.0000	0.0000	110,527		
	Crossroads SBD	General Revenue	0	0.0000	0.0000			0	0.0000	0.0000	7,011,180	0.2600	0.2600			0	0.0000	0.0000	18,229		
	Robinwood West CID	General Revenue	24,342,430	0.5110	0.5110			0	0.0000	0.0000	80,350	0.0000	0.0000			0	0.0000	0.0000	124,390		
	Crestwood Point CID	Debt Service	0	4.4023	3.0000			0	4.4023	3.0000	2,076,800	4.4023	3.0000			0	4.4023	3.0000	62,304		
	Crossings CID	General Revenue	2,095,070	1.6991	1.6991				0	0.0000	0.0000	4,900,640	1.8573	1.8573			0	0.0000	0.0000	126,617	2047
	Hazelwood R-I School District	Operating Funds-Schools	1,395,866,580	3.8544	3.8544	D	934,750	5.3456	5.3456	D	637,242,300	5.0255	5.0255	D	513,401,530	5.4050	5.4050	D	113,626,214		
		Debt Service	1,395,866,580	1.4116	1.2400		934,750	1.4116	1.2400		637,242,300	1.4116	1.2400		513,401,530	1.4116	1.2400		31,588,321		
	Ferguson-Florissant R-II SD	Operating Funds-Schools	640,746,830	3.6171	3.6171	D	23,740	4.2544	4.2544	D	367,124,710	4.9348	4.9348	D	385,745,980	5.2400	5.2400	D	61,507,423		
		Debt Service	640,746,830	0.2670	0.2670		23,740	0.2670	0.2670		367,124,710	0.2670	0.2670		385,745,980	0.2670	0.2670		3,721,022		
	Pattonville R-III School District	Operating Funds-Schools	656,915,190	3.5656	3.3690		187,460	5.1072	4.9106		881,296,360	4.3833	4.1867		373,341,720	5.1072	4.9106		77,371,232		
		Debt Service	656,915,190	0.9660	0.4900		187,460	0.9660	0.4900		881,296,360	0.9660	0.4900		373,341,720	0.9660	0.4900		9,367,529		
	Kirkwood R-VII School District	Operating Funds-Schools	1,496,881,440	2.9695	2.9779	CD	155,730	2.0553	2.0553	D	335,892,090	4.6385	4.7662	CD	213,155,910	4.7795	4.7795	D	70,775,909		
		Operating Funds-Temp	1,496,881,440	0.1410	0.1419	C	155,730	0.0760	0.0760		335,892,090	0.1660	0.1696	C	213,155,910	0.2000	0.2000		3,120,178	2024	
	Lindbergh R-VIII School District	Debt Service	1,496,881,440	0.2700	0.2700		155,730	0.2700	0.2700		335,892,090	0.2700	0.2700		213,155,910	0.2700	0.2700		5,524,430		
		Operating Funds-Schools	1,249,217,290	2.7500	2.7500	D	287,940	3.1416	3.1416	D	433,246,900	3.3707	3.3707	D	250,456,670	3.6944	3.6944	D	58,218,845		
	Mehlville R-IX School District	Debt Service	1,249,217,290	0.9250	0.8330		287,940	0.9250	0.8330		433,246,900	0.9250	0.8330		250,456,670	0.9250	0.8330		16,103,630		
		Operating Funds-Schools	1,825,454,610	3.5728	3.5728	BD	221,990	4.5600	4.5600	BD	377,400,680	4.0595	4.0595	BD	419,038,620	4.6561	4.6561	BD	100,061,403		
	Parkway C-2 School District	Operating Funds-Temp	1,825,454,610	0.0290	0.0290		221,990	0.0350	0.0350		377,400,680	0.0370	0.0370		419,038,620	0.0400	0.0400		836,713	2025	
		Debt Service	1,825,454,610	0.1200	0.1200		221,990	0.1200	0.1200		377,400,680	0.1200	0.1200		419,038,620	0.1200	0.1200		3,146,539		
	Affton 101 School District	Operating Funds-Schools	4,236,916,070	2.8983	2.7983	D	1,948,830	1.6336	1.8127	CD	1,302,510,630	4.3901	4.6234	CD	839,224,070	3.7708	3.7708	D	210,462,685		
		Debt Service	4,236,916,070	0.4900	0.4900		1,948,830	0.4900	0.4900		1,302,510,630	0.4900	0.4900		839,224,070	0.4900	0.4900		31,264,938		
	Bayless School District	Operating Funds-Schools	427,486,820	3.9196	3.9196	D		0	0.0000	0.0000	D	92,958,090	4.8766	4.8766	D	101,554,700	5.6669	5.6669	D	27,043,970	
		Debt Service	427,486,820	0.5510	0.4900			0	0.5510	0.4900		92,958,090	0.5510	0.4900		101,554,700	0.5510	0.4900		3,047,798	
	Brentwood School District	Operating Funds-Schools	182,967,800	3.0830	3.0830	D		0	0.0000	0.0000	D	22,716,210	3.2310	3.2310	D	40,345,670	5.3231	5.3231	D	8,522,498	
		Debt Service	182,967,800	0.6410	0.6320			0	0.6410	0.6320		22,716,210	0.6410	0.6320		40,345,670	0.6410	0.6320		1,554,907	
	Clayton School District	Operating Funds-Schools	237,608,390	3.2665	3.1728			0	0.0000	0.0000		142,360,950	4.1671	4.1988	C	56,878,230	4.0999	4.0062		15,794,947	
		Debt Service	237,608,390	1.1126	0.8990			0	1.1126	0.8990		142,360,950	1.1126	0.8990		56,878,230	1.1126	0.8990		3,927,259	
	Hancock Place School District	Operating Funds-Schools	811,113,020	3.3406	3.3406	D		0	0.0000	0.0000	D	584,084,110	4.0915	4.0915	D	123,071,700	3.9337	3.9337	D	55,835,114	
		Debt Service	811,113,020	0.5110	0.5110			0	0.5110	0.5110		584,084,110	0.5110	0.5110		123,071,700	0.5110	0.5110		7,758,354	
	Jennings School District	Operating Funds-Schools	87,073,540	2.8611	2.8611	D		0	0.0000	0.0000	D	94,648,060	4.3000	4.3000	D	27,555,400	4.3000	4.3000	D	7,746,010	
		Debt Service	87,073,540	1.2253	1.2200			0	1.2253	1.2200		94,648,060	1.2253	1.2200		27,555,400	1.2253	1.2200		2,553,179	
	Maplewood-Richmond Heights SD	Operating Funds-Schools	88,549,700	3.9883	3.9883	D		0	0.0000	0.0000	D	28,195,140	5.1013	5.1013	D	28,053,590	4.8034	4.8034	D	6,317,473	
		Debt Service	88,549,700	1.0669	0.9900			0	1.0669	0.9900		28,195,140	1.0669	0.9900		28,053,590	1.0669	0.9900		1,433,505	
	Normandy School District	Operating Funds-Schools	1,698,038,930	2.7500	2.7500	D	37,940	2.7500	2.7500	D	311,807,980	2.9529	2.9529	D	232,511,130	3.2400	3.2400	D	63,437,853		
		Debt Service	1,698,038,930	1.5570	0.8600		37,940	1.5570	0.8600		311,807,980	1.5570	0.8600		232,511,130	1.5570	0.8600		19,284,606		
	Ritenour School District	Operating Funds-Schools	292,266,990	3.4537	3.4537	D		0	0.0000	0.0000	D	103,648,620	3.9992	3.9992	D	57,104,220	5.4658	5.4658	D	17,360,343	
		Debt Service	292,266,990	1.3500	1.3500			0	1.3500	1.3500		103,648,620	1.3500	1.3500		57,104,220	1.3500	1.3500		6,115,767	
	University City School District	Operating Funds-Schools	234,202,030	3.1150	3.1150	E	59,920	4.6600	4.6600	E	98,428,510	3.7044	3.7044	E	79,896,020	4.6600	4.6600	E	14,667,526		
		Debt Service	234,202,030	1.9240	1.7825		59,920	1.9240	1.7825		98,428,510	1.9240	1.7825		79,896,020	1.9240	1.7825		7,354,354		
	Riverview Gardens School District	Operating Funds-Schools	395,867,140	3.2742	3.2742	D		0	0.0000	0.0000	D	250,218,510	3.8274	3.8274	D	214,620,170	4.3991	4.3991	D	31,979,701	
		Debt Service	395,867,140	0.9340	0.8400			0	0.9340	0.8400		250,218,510	0.9340	0.8400		214,620,170	0.9340	0.8400		7,229,928	
	University City School District	Operating Funds-Schools	230,210,800	4.4292	4.4292	D	11,530	5.8609	5.8609	D	39,504,570	5.0896	5.0896	D	55,644,670	5.7677	5.7677	D	15,417,216		
		Debt Service	230,210,800	1.1392	1.1392		11,530	1.1392	1.1392		39,504,570	1.1392	1.1392		55,644,670	1.1392	1.1392		3,706,632		
	University City School District	Operating Funds-Schools	714,612,480	3.3362	3.3362	D		0	0.0000	0.0000	D	87,479,570	4.0375	4.0375	D	111,488,980	5.1824	5.1824	D	33,150,695	

Appendix VIII  
2023 Property Tax Rates  
Listing of 2023 Tax Rates for Local Governments Levying a Separate Tax Rate for Each Subclass of Property

County	Political Subdivision	Purpose	Residential Real Estate				Agricultural Real Estate				Commercial Real Estate				Personal Property				Expiration	
			Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Assessed Value	Ceiling	Levied		Revenue	Year
<b>St. Louis</b>	University City School District	Debt Service	714,612,480	1.7146	0.7380		0	1.7146	0.7380		87,479,570	1.7146	0.7380		111,488,980	1.7146	0.7380		6,742,228	
	Valley Park School District	Operating Funds-Schools	155,678,660	3.2184	3.2184	D	3,780	1.9312	1.9312	D	54,129,310	4.3092	4.3092	D	47,004,090	4.6500	4.6500	D	9,528,665	
		Debt Service	155,678,660	1.0720	0.9410		3,780	1.0720	0.9410		54,129,310	1.0720	0.9410		47,004,090	1.0720	0.9410		2,416,637	
	Webster Groves School District	Operating Funds-Schools	916,750,530	3.3852	3.3852	D	0	0.0000	0.0000	D	135,165,260	3.9545	3.9545	D	142,486,850	5.4389	5.4389	D	44,128,666	
		Debt Service	916,750,530	0.6480	0.5699		0	0.6480	0.5699		135,165,260	0.6480	0.5699		142,486,850	0.6480	0.5699		6,806,901	
	St. Louis County	General Revenue	21,450,344,840	0.1490	0.1490		6,927,750	0.1330	0.1330		7,813,133,675	0.1750	0.1750		5,236,200,614	0.2090	0.2090		56,586,871	
		Parks & Recreation	21,450,344,840	0.0360	0.0360		6,927,750	0.0320	0.0320		7,813,133,675	0.0420	0.0420		5,236,200,614	0.0500	0.0500		13,623,957	
		Debt Service	21,450,344,840	0.0190	0.0190		6,927,750	0.0190	0.0190		7,813,133,675	0.0190	0.0190		5,236,200,614	0.0190	0.0190		6,556,255	
		Road & Bridge	21,450,344,840	0.0750	0.0750		6,927,750	0.0660	0.0660		7,813,133,675	0.0880	0.0880		5,236,200,614	0.1050	0.1050		28,465,900	
		Health	21,450,344,840	0.1000	0.1000		6,927,750	0.0880	0.0880		7,813,133,675	0.1180	0.1180		5,236,200,614	0.1400	0.1400		38,006,620	
		Developmental Dis. Board	21,450,344,840	0.0640	0.0640		6,927,750	0.0690	0.0690		7,813,133,675	0.0810	0.0810		5,236,200,614	0.0900	0.0900		24,774,220	
																			Total	\$ 1,860,873,865

Legend:

- A A new voter approved tax rate, newly formed district, or a levy voted to replace an expired levy.
- B A voter approved increase or decrease to an existing levy.
- C Levy includes a recoupment rate authorized by state law.
- D School district has a full Proposition C (sales tax) waiver allowing the district to reduce its required Proposition C reduction to \$0.0000 and levy up to its calculated tax rate ceiling.
- E School district has a partial Proposition C (sales tax) waiver allowing the district to waive a portion of its required Proposition C reduction to the extent necessary to collect \$2.7500 or the amount stated on the ballot.

Notes:

This Appendix contains levy information for political subdivisions wholly in St. Louis County and the City of Gladstone in Clay County. Previous legislation required taxing authorities wholly in St. Louis County and allowed the City of Gladstone in Clay County to calculate a separate tax rate on each subclass of property. Taxing authorities partially in St. Louis County, whether the primary county is St. Louis County or another county, are required to levy a single rate on all property when one or more counties opted in and one or more counties opted out of the provisions requiring the multi-rate calculation. See Appendix VII for a listing of taxing authorities that calculated a single tax rate to apply to all property.

All rates in the levied column represent the rate extended and certified to the State Auditor's Office by both the taxing authority and the county or counties in which the tax rate is levied.

The Assessed Value column presents only the assessed valuation the property tax is levied against.

The revenue shown is computed by dividing the assessed valuation by 100 and multiplying the quotient by the tax rate levied.

Acronyms:

- CID Community Improvement District
- EMS Emergency Medical Services
- FPD Fire Protection District
- PLD Public Library District
- RDP River Des Peres
- SBD Special Business District
- SLD Street Light District
- SD School District
- SwrD Sewer District



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
November 2023

Report No. 2024-011

January 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Political Subdivision Filings

## November 2023

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended May 31, 2023 Reports Due November 30, 2023 .....	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due January 31, 2023 Filed in November 2023 .....	5
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2023 Filed in November 2023 .....	6
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due July 31, 2023 Filed in November 2023 .....	7
E	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due October 31, 2023 Filed in November 2023 .....	8



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions, other than cities, towns, and villages, required to file a financial report under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office shall notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 9 political subdivisions required to file a financial report by November 30, 2023, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in November 2023, after their filing deadline. The filing status for these 8 entities is presented in summary on page 3 and by individual entity in Appendixes B to E.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large, stylized "S" and "F".

Scott Fitzpatrick  
State Auditor



---

# Monthly Report on Political Subdivision Filings

## November 2023

### Executive Summary

---

#### **Executive Summary**

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except that any political subdivision with gross revenues less than \$5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.

This report includes the filing status for the 9 political subdivisions, other than cities, towns, and villages, with a fiscal year end of May 31, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 9 political subdivisions, 6 filed an annual financial report timely.

This report also includes the filing status for 8 political subdivisions, other than cities, towns, and villages, that filed their financial report in November 2023, after their filing deadline.

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due November 30, 2023

Fiscal Year Ended May 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Buchanan Drainage District	Yes	August 10, 2023
Caldwell	PWSD 3 Caldwell County	No	
Cass	PWSD 3 Cass County	Yes	November 15, 2023
Franklin	PWSD 3 Franklin County	Yes	November 16, 2023
Holt	Canon Drainage District	Yes	June 22, 2023
Jefferson	PWSD 7 Jefferson County	No	
	PWSD C-1 Jefferson County	No	
Polk	Citizens Memorial Hospital District	Yes	September 18, 2023
St. Clair	Ellett Memorial Hospital District	Yes	September 27, 2023
Total Filed		6	
Total Not Filed		3	

Acronyms:

PWSD            Public Water Supply District

Appendix B  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due January 31, 2023  
 Filed in November 2023

Fiscal Year Ended July 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lafayette	Alma Fire Protection District	Yes	November 13, 2023
Total Filed		1	

Appendix C  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2023  
Filed in November 2023

Fiscal Year Ended December 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lincoln	Winfield-Foley FPD	Yes	November 17, 2023
Montgomery	Bellflower FPD	Yes	November 1, 2023
Putnam	Unionville SRD Putnam County	Yes	November 6, 2023
St. Louis City	CB 5421/5975 TDD	Yes	November 8, 2023
Total Filed		4	

Acronyms:

FPD	Fire Protection District
SRD	Special Road District
TDD	Transportation Development District

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due July 31, 2023

Filed in November 2023

Fiscal Year Ended January 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Charles	Dardenne Creek Drainage District 3	Yes	November 12, 2023
Total Filed		1	

Appendix E  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due October 31, 2023  
 Filed in November 2023

Fiscal Year Ended April 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	Antioch Center CID	Yes	November 6, 2023
	Metro North Crossing CID	Yes	November 6, 2023
Total Filed		2	

Acronyms:

CID                      Community Improvement District



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
November 2023

Report No. 2024-010

January 2024

[auditor.mo.gov](https://auditor.mo.gov)

---

# Monthly Report on Municipal Court and Revenue Filings

## November 2023

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended May 31, 2023 Reports Due November 30, 2023 .....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2022 Filed in November 2023 .....	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2023 Filed in November 2023 .....	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2023 Filed in November 2023 .....	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2023 Filed in November 2023 .....	9
F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due October 31, 2023 Filed in November 2023 .....	10





**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by November 30, 2023, under Section 105.145, RSMo, and 15 CSR 40-3.030 and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) shall notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO shall notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Due to different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 3 cities and 3 villages is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in November 2023, after their filing deadline. The filing status for these 15 cities, 1 town, and 3 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

A handwritten signature in black ink that reads "S. Fitzpatrick". The signature is stylized with a large, flowing "S" and a clear, legible name.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Municipal Court and Revenue Filings

November 2023

## Executive Summary

---

### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. Rule 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except any political subdivision with gross revenues less than \$5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedure to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. Rule 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires the SAO to notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359, RSMo, and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and a mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 3 cities and 3 villages with a fiscal year end of May 31, 2023, whose financial report was due by November 30, 2023. Of the 6 municipalities, 1 filed the financial report timely. Of the 3 municipalities required to file an addendum, none filed timely. The 1 municipality that was required to file a certification was not filed timely.



Monthly Report on Municipal Court and Revenue Filings  
November 2023  
Executive Summary

---

This report includes the filing status for 15 cities, 1 town, and 3 villages that filed at least one of the items (financial report, addendum, or certification) in November 2023, after their filing deadline. Of these municipalities, 12 filed an annual financial report and 9 filed an addendum.

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due November 30, 2023

Fiscal Year Ended May 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Gordonville	No	November 30, 2023	N/A	N/A
Clay	Village of Oakwood Park	No		N/A	N/A
Cole	Village of Centertown	Yes		N/A	N/A
Nodaway	City of Ravenwood	No		No	N/A
Pettis	City of La Monte	No		No	No
Pike	City of Louisiana	No		No	N/A
Total Filed		1		0	0
Total Not Filed		5		3	1
Total N/A		0		3	5

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2022  
Filed in November 2023

Fiscal Year Ended June 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Dunklin	City of Campbell	Yes	November 27, 2023	***	***
Gasconade	City of Rosebud	**	December 29, 2022	Yes	N/A
New Madrid	Village of Catron	**	December 31, 2022	Yes	N/A
Total Filed		1		2	0

\*\* Filed by December 31, 2022.

\*\*\* Filed after December 31, 2022, but before November 2023.

N/A Entities without a municipal judge are not required to file a certification.

Appendix C  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due March 31, 2023  
 Filed in November 2023

Fiscal Year Ended September 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Ste. Genevieve	City of St. Mary	Yes	November 2, 2023	Yes	N/A
Total Filed		1		1	0

N/A Entities without a municipal judge are not required to file a certification.

Appendix D  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2023  
Filed in November 2023

Fiscal Year Ended December 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cooper	Village of Windsor Place	Yes	November 14, 2023	No	N/A
Jasper	City of Sarcoxie	**	June 20, 2023	Yes	N/A
Lincoln	City of Hawk Point	Yes	November 8, 2023	No	**
McDonald	Town of Jane	Yes	November 13, 2023	N/A	N/A
Montgomery	City of High Hill	Yes	November 13, 2023	Yes	N/A
Pemiscot	City of Bragg City	Yes	November 1, 2023	N/A	N/A
St. Francois	City of Iron Mountain Lake	Yes	November 13, 2023	**	N/A
Taney	City of Merriam Woods	***	October 25, 2023	Yes	N/A
Total Filed		6		3	0

\*\* Filed by June 30, 2023.

\*\*\* Filed after June 30, 2023, but before November 2023.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix E  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due September 30, 2023  
Filed in November 2023

Fiscal Year Ended March 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barry	City of Monett	Yes	November 8, 2023	**	**
Camden	Village of Sunrise Beach	**	September 28, 2023	Yes	**
Clay	City of Mosby	***	October 26, 2023	Yes	N/A
Montgomery	City of Jonesburg	Yes	November 2, 2023	No	N/A
	City of Wellsville	Yes	November 13, 2023	No	N/A
Texas	City of Licking	***	October 23, 2023	Yes	N/A
Total Filed		3		3	0

\*\* Filed by September 30, 2023.

\*\*\* Filed after September 30, 2023, but before November 2023.

N/A Entities without a municipal judge are not required to file a certification.



Appendix F  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due October 31, 2023  
Filed in November 2023

Fiscal Year Ended April 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Beverly Hills	Yes	November 9, 2023	**	**
Total Filed		1		0	0

\*\* Filed by October 31, 2023.



# Scott Fitzpatrick

---

## Missouri State Auditor

### Dover Township - Vernon County

Report No. 2024-009

January 2024

[auditor.mo.gov](https://auditor.mo.gov)



# CITIZENS SUMMARY

## Findings in the audit of Dover Township - Vernon County

Budgets	The Board of Directors does not prepare annual budgets for township funds as required by state law.
Accounting Controls and Procedures	The Board does not review and approve disbursements before the payments are made. Neither the Board nor the Township Clerk performs monthly bank reconciliations.
Sunshine Law	Minutes of the Board meetings do not always contain sufficient detail of actions taken and are not signed by the Board members to indicate their approval.
Road Maintenance Plan	The Board has not developed a formal annual maintenance plan for township roads. The Board had informal plans for road maintenance, but was not aware of the importance of developing, updating, and monitoring a formal road maintenance plan.

In the areas audited, the overall performance of this entity was **Good**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Dover Township - Vernon County

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory	
Report - State Auditor's	
Findings	
1. Budgets.....	4
2. Accounting Controls and Procedures .....	4
3. Sunshine Law .....	5
4. Road Maintenance Plan.....	6

---

Organization and Statistical	7
Information	



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the Board of Directors  
Dover Township  
Vernon County, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit Dover Township - Vernon County. We have audited certain operations of the township in fulfillment of our duties. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2022. The objectives of our audit were to:

1. Evaluate the township's internal controls over significant management and financial functions.
2. Evaluate the township's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the township, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the township's management and was not subjected to the procedures applied in our audit of the township.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Dover Township - Vernon County.

A handwritten signature in black ink, appearing to read "Scott Fitzpatrick". The signature is stylized with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# Dover Township - Vernon County

## Management Advisory Report

### State Auditor's Findings

---

#### **1. Budgets**

The Board does not prepare annual budgets for township funds as required by state law. The Township Clerk indicated she did not know a budget needed to be created annually.

Section 67.010, RSMo, requires an annual budget to be prepared that presents a complete and accurate financial plan for the ensuing budget year, and outlines the various information to be included in the budget. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of township operations. It also assists in informing the public about township operations and current finances.

#### **Recommendation**

The Board of Directors prepare annual budgets that contain all information required by state law.

#### **Auditee's Response**

*The Board has prepared a 2023 budget and is currently working on creating the 2024 budget. This is pending rock and hauling bid quotes. Annual budgets will be prepared in the future as required by state law.*

---

#### **2. Accounting Controls and Procedures**

Accounting controls and procedures need improvement. The township collected approximately \$55,000 from property taxes, County Aid Road Trust (CART) money, interest income, and donations during the year ended December 31, 2022. Additionally, approximately \$55,000 in disbursements were made during the year ended December 31, 2022.

##### **2.1 Board review and approval process**

The Board does not review and approve disbursements before the payments are made. The Township Trustee typically meets with the Township Clerk at her residence twice a month to prepare and sign checks for disbursements because 2 signatures are required on all checks. The quarterly meeting minutes do not indicate disbursements were approved prior to payment, and the Board indicated it did not know all disbursements had to be officially approved before making the disbursements.

Section 65.490, RSMo, specifies, "the township trustee and ex officio treasurer shall not pay out any moneys belonging to the township for any purpose whatever, except upon the order of the township board of directors, signed by the chairman of said board and attested by the township clerk. . ." To reduce the risk of loss, theft, or misuse of funds, and ensure all transactions are accounted for properly and assets are adequately safeguarded, adequate controls, including Board review and approval of disbursements, are necessary.

##### **2.2 Bank reconciliations**

Neither the Board nor the Township Clerk performs monthly bank reconciliations. Instead, when the Township Clerk receives the bank statements, she compares the cleared checks to the check register, but does not reconcile the ending balance. During our scan of the check register, we



## Dover Township - Vernon County Management Advisory Report - State Auditor's Findings

noted the \$56,262.23 balance as of December 31, 2021, was \$24.55 lower than the \$56,286.78 balance brought forward on January 1, 2022. The Township Clerk indicated she was aware of this difference when she took over the accounting records and believed it was likely an error in the check register. She could not determine when it occurred, so she adjusted the check register balance to agree to the ending bank statement balance on January 1, 2022. She indicated she did not know it was necessary to perform monthly bank reconciliations.

Performing adequate monthly bank reconciliations increases the likelihood errors will be identified and corrected timely.

### Recommendations

The Board of Directors:

- 2.1 Develop procedures to ensure all disbursements are reviewed and approved by the Board and the approval is documented.
- 2.2 Prepare monthly bank reconciliations. Any differences should be promptly investigated and resolved.

### Auditee's Response

- 2.1 *The Board is scheduling monthly meetings to pay invoices after being approved by the Board. The approvals will be documented in the meeting minutes.*
- 2.2 *The Township Clerk has completed all of 2023 bank reconciliations up to December, and will continue to reconcile statements in the future. Any differences will be promptly investigated and resolved.*

## 3. Sunshine Law

The township's procedures for complying with the Sunshine Law and maintaining minutes of meetings need improvement. The Board generally met quarterly during the year ended December 31, 2022.

Minutes of the Board meetings do not always contain sufficient detail of actions taken and are not signed by the Board members to indicate their approval. The meeting minutes for the 5 meetings held from March 11, 2022, through May 11, 2023, did not indicate review and approval of previous meeting minutes. In addition, the minutes did not indicate any votes taken for decisions made at 2 meetings, the time and attendees for 1 meeting, and the location for 3 meetings. The Township Clerk and Board members indicated they did not know that meeting minutes needed to contain full details, be approved, and signed.

Section 610.020.7, RSMo, requires minutes of meetings to be maintained as a record of business conducted and to provide an official record of actions and decisions, including the date, time, place, members present, members absent, and a record of any votes taken. The minutes should provide sufficient





---

Dover Township - Vernon County  
Management Advisory Report - State Auditor's Findings

---

details of discussions to demonstrate compliance with statutory provisions and support important decisions made. The minutes need to be signed by the Township Clerk and subsequently approved by the Board members to provide an independent attestation that the minutes are correct records of the matters discussed and actions taken during the meetings.

## Recommendation

The Board of Directors ensure meeting minutes include all necessary information and are signed by the Township Clerk and Board members.

## Auditee's Response

*The Township Clerk has provided more detailed information within meeting minutes to include all outstanding/paid invoices and any votes made. All meeting minutes taken since May have been signed by all members (Clerk, Trustee, and Board member). These new procedures will continue for future meetings.*

---

## 4. Road Maintenance Plan

The Board has not developed a formal annual maintenance plan for township roads. Formal, approved, road maintenance plans, prepared along with the budget and with citizen input serve as a useful management tool and provide greater input into the overall budgeting process. Such plans should include a description of the roads needing maintenance, the type of work to be performed, an estimate of the quantity and cost of materials needed, the dates such work could begin, the amount of labor required to perform the work, and other relevant information.

A plan provides a means to continually and more effectively monitor and evaluate the progress made in the repair and maintenance of roads throughout the year. The Board had informal plans for road maintenance, but was not aware of the importance of developing, updating, and monitoring a formal road maintenance plan.

## Recommendation

The Board of Directors establish a formal annual road maintenance plan.

## Auditee's Response

*The Board created a road maintenance plan that will be reviewed annually. The Board is working on creating a 5-year maintenance plan.*

---

# Dover Township - Vernon County

## Organization and Statistical Information

---

Dover Township is one of 20 townships in Vernon County and is located in the southeast region of that county. Vernon County elected a township organization in 1872. According to the Census Reporter, the township covers approximately 48 square miles and has a population of 382.

There are 4 elected officials in Dover Township, including 3 members of the Board of Directors, and 1 township clerk. The township's elected Board of Directors consists of the township trustee (who serves as a board member/ex-officio treasurer) and 2 additional board members. One of these 2 board members is elected as president. All officers are elected biennially and take office in April following the election. In addition to the elected officials, the township had 1 part-time employee to perform road maintenance as of December 31, 2022.

### Elected Officials

Name and Title	Compensation for the Year Ended December 31, 2022
Taylor Greer, President (1)	\$ 100
Austin Greer, Trustee (2)	1,094
Vacant, Board Member (3)	
Cassie Hogan, Township Clerk (4)	1,000

- (1) Compensation consists of \$25 per meeting.
- (2) Compensation consists of \$25 per meeting, and \$994 in fees for receiving and disbursing all money.
- (3) This position was vacant during 2022, and remains vacant.
- (4) Compensation consists of \$25 per meeting, and \$900 for clerical duties (\$75 per month).

### Financial Activity

A summary of the township's financial activity prepared using the township's bank statements and financial records for the year ended December 31, 2022, follows.



Dover Township - Vernon County  
Organization and Statistical Information

Dover Township - Vernon County  
Schedule of Receipts, Disbursements, and Changes in Cash  
Year Ended December 31, 2022

RECEIPTS

Property taxes	\$	49,180
County Aid Road Trust (CART)		5,265
Interest income		89
Donations		800
Total Receipts	\$	<u>55,334</u>

DISBURSEMENTS

Salaries	\$	6,012
Payroll taxes		632
Gravel and hauling		15,721
Grader lease		14,482
Grader maintenance		2,719
Culverts		5,665
Insurance		4,324
Fuel		5,043
Miscellaneous		568
Total Disbursements	\$	<u>55,166</u>

RECEIPTS OVER (UNDER) DISBURSEMENTS	\$	<u>168</u>
-------------------------------------	----	------------

CASH, JANUARY 1, 2022	\$	<u>56,287</u>
CASH, DECEMBER 31, 2022	\$	<u><u>56,455</u></u>



# Scott Fitzpatrick

---

## Missouri State Auditor

### Naylor-Neelyville Ambulance District

Report No. 2024-008

January 2024

[auditor.mo.gov](https://auditor.mo.gov)



# CITIZENS SUMMARY

## Findings in the audit of the Naylor-Neelyville Ambulance District

### Misappropriated Money, Questionable Meeting Minutes, and Conflicts of Interest

At least \$249,247 was misappropriated from the district from January 1, 2017, to June 15, 2023. The Director improperly paid himself 186 checks and 6 electronic transfers totaling \$173,287, his wife (the Billing Clerk) 65 checks totaling \$55,010, and his mother (Board Secretary) 39 checks totaling \$20,950, after the Board outsourced ambulance services. The Board did not approve any of these payments. Included in these improper payments were severance, duplicate, advance, and bonus payments. Improper payments were also made for unnecessary services such as election and COVID-19 response, when there were no elections held or COVID-19 response activities. Additionally, improper payments included payments identified as expense reimbursements that were unsupported and questionable.

The various improper payments were deposited into the personal bank accounts of the Director, Billing Clerk, and Board Secretary. A significant portion of the payments were deposited into joint accounts of the Director and the Billing Clerk or accounts of the Board Secretary, upon which the Director was an authorized signer. A review of the personal bank account records indicate each individual disbursed money from the accounts after the deposit of district checks and may have personally benefited from the improper payments.

The Director may have falsified Board meeting minutes to conceal improper payments. Significant discrepancies were identified during our review of the July 18, 2016, meeting minutes; the related payments to the Director, the Billing Clerk, and the Board Secretary; and testimony of former Board President Meyer and 2 former Board members.

The Director, Billing Clerk, and Board Secretary were close family members, which resulted in actual or apparent conflicts of interest because the Director and Board Secretary were responsible for reviewing and signing checks written to all three individuals.

### Oversight, Budgets, and Financial Reporting

Board members did not provide adequate oversight of the Director or segregate duties over the various financial accounting functions of the district. The Director and the Board did not prepare budgets or file financial statements for at least the 5 years ended December 31, 2022, 2021, 2020, 2019, and 2018. Additionally, the Board did not obtain annual audits of its district as required by state law.

In the areas audited, the overall performance of this entity was **Poor**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Naylor-Neelyville Ambulance District

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Introduction	
Background .....	4

---

Management Advisory Report - State Auditor's Findings	
1. Misappropriated Money, Questionable Meeting Minutes, and Conflicts of Interest .....	6
2. Oversight, Budgets, and Financial Reporting.....	16

---

Organization and Statistical Information	19
---	----

---

Supporting Documentation of Misappropriated Money and Falsified Meeting Minutes	21
--	----

---

### Appendixes

A	Ambulance Services Contract .....	22
B	State Auditor Subpoenas and Letter - Brad Davis.....	28
C	State Auditor Subpoena - Amy Davis .....	32
D	State Auditor Subpoena - Arlene Davis .....	34
E	State Auditor Subpoenas - Peoples Community Bank .....	36
F	State Auditor Subpoena - Bank of Advance.....	40
G	State Auditor Subpoena - US Bank .....	42
H	State Auditor Subpoena - Missouri Electric Cooperatives Employees' Credit Union .....	44
I	Questionable Meeting Minutes .....	46
J	Improper Payments to Director .....	59
K	Improper Payments to Billing Clerk.....	63
L	Improper Payments to Board Secretary.....	65



## SCOTT FITZPATRICK

### MISSOURI STATE AUDITOR

Board of Directors  
Naylor-Neelyville Ambulance District  
Popular Bluff, Missouri

We have audited certain operations of the Naylor-Neelyville Ambulance District as they relate to the district's finances in fulfillment of our duties under Chapter 29, RSMo. Due to concerns regarding misappropriated money, the State Auditor initiated the audit with the approval of the Naylor-Neelyville Ambulance District Board of Directors. The scope of our audit included, but was not necessarily limited to, the period January 1, 2017, through June 15, 2023. The objectives of our audit were to:

1. Evaluate the district's internal controls over significant management and financial functions as they relate to any misappropriated money and/or waste of public resources.
2. Evaluate the district's compliance with certain legal provisions as they relate to any misappropriated money and/or waste of public resources.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions, as they relate to any misappropriated money and/or waste of public resources.
4. Determine the extent of money misappropriated from the district, if any, and any waste of public resources.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the district, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the district's management and was not subjected to the procedures applied in our audit of the district.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) money misappropriated from the district totaling at least \$249,247 and a waste of public resources. The accompanying Management Advisory Report presents our findings arising from our audit of the Naylor-Neelyville Ambulance District.

A handwritten signature in black ink, reading "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor



---

# Naylor-Neelyville Ambulance District

## Introduction

---

### Background

The Naylor-Neelyville Ambulance District Director, Brad Davis, began employment in January 1995, and resigned on July 11, 2022. The July 11, 2022, Board meeting minutes (found at the district office) indicate the Director "would be turning everything over to the city of Naylor including all keys and access" and "the Board would need to find someone to do the job that he was doing for years." However, the Director continued to maintain access to the district's bank account, computer, and office until June 15, 2023, when the Board established a new district bank account and gained access to the district's safe deposit box and office. The Director's wife/ex-wife,<sup>1</sup> Amy Davis, was paid as the Billing Clerk from at least January 2017 to March 2020. She is referred to as the Billing Clerk or as the Director's wife throughout the remainder of this report. His mother, Arlene Davis, was paid as the Board Secretary, from at least January 2017 to December 2020.

In October 2016, the district contracted with a vendor to provide ambulance services to citizens in the district (see Appendix A). During the first year of the contract, the district was to withhold \$46,000 from tax revenues for the purchase of vehicles and equipment (\$23,000) and to pay off outstanding debts (\$23,000). After the first year, the contract provided for the district to remit all district property tax revenue, excluding the district's costs for elections, any filings and/or registrations of regulating bodies, and Board insurance, to the ambulance services contractor for services provided. The contract also required the district to provide invoices for any costs withheld from the property tax revenues to the contractor.

After ambulance services of the district were outsourced to Medic One, the Director was primarily responsible for the following district functions and records as follows:

- Receipts - The Director typically received and deposited one check per month for district property taxes collected by Ripley County.<sup>2</sup>
- Disbursements - The Director prepared, signed, and distributed checks. Two signatures were required on all district checks. The Director and the Board Secretary typically signed most checks.
- Bank accounts - The Director received monthly bank statements.
- Reporting - The Director submitted the Board-approved district property tax levy to the Butler and Ripley County Clerks' offices each August.

---

<sup>1</sup> The Director and Billing Clerk were divorced on July 25, 2018.

<sup>2</sup> Property taxes collected by the Butler County Collector were direct deposited into the district's bank account.



---

## Naylor-Neelyville Ambulance District Introduction

---

### Investigation and audit

In December 2021, the State Auditor's Office (SAO) Whistleblower Hotline received complaints about the district's financial practices. The SAO conducted an initial review of these matters in February 2022, under Section 29.221, RSMo. After review of the documentation and communications provided, the SAO determined further investigation was warranted under Section 29.221, RSMo.

On May 23, 2022, the district Board sent the SAO a copy of a resolution authorizing an audit of the district. On July 7, 2022, the SAO agreed to conduct this audit. The SAO began the audit in April 2023.

The SAO issued a letter and/or subpoenas to the Director, Billing Clerk, Board Secretary, district's bank, and various other banks in which the Director, Billing Clerk, and Board Secretary deposited district checks to compel them to provide testimony<sup>3</sup> and/or produce records and documents related to their testimonies (see Appendixes B through H). Appendixes B through H include redactions of information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena. Representatives of the SAO took the testimony of the Director, the Billing Clerk, and the Board Secretary on July 12 and 13, 2023. Representatives of the SAO also recorded interviews with the former and current Board Presidents, and 3 current and former Board members, and requested copies of any district records they possessed that supported their statements.

The district's fiscal year is January 1 through December 31. The scope of our audit included, but was not necessarily limited to the period January 1, 2017, through June 15, 2023. This comprises the approximate time period the Director had sole control of district bank accounts after the district contracted for ambulance services.

---

<sup>3</sup> Individuals provided testimony under oath and the testimony was recorded by SAO auditors.

# Naylor-Neelyville Ambulance District

## Management Advisory Report

### State Auditor's Findings

#### 1. Misappropriated Money, Questionable Meeting Minutes, and Conflicts of Interest

From January 1, 2017, to June 15, 2023, money totaling at least \$249,247<sup>4</sup> was misappropriated from the district. Board meeting minutes provided to auditors were possibly falsified to conceal improper payments. The Director, Billing Clerk, and Board Secretary were all close family members which created actual or apparent conflicts of interest because the Director and Board Secretary were responsible for reviewing and signing the checks written to all three individuals.

##### 1.1 Improper payments

The Director improperly paid himself, his wife (Billing Clerk), and his mother (Board Secretary) \$249,247 after the Board outsourced ambulance services. The Board did not approve any of these payments. Included in the improper payments were severance, duplicate, advance, and bonus payments. Improper payments were also made for unnecessary services such as election and COVID-19 response, when there were no elections held or COVID-19 response activities. Additionally, improper payments included payments identified as expense reimbursements that were unsupported and questionable.

The following table provides a summary of the amounts improperly paid by recipient and identifies the appendix where specific details are reported.

	Year Ended December 31,						January 1 through June 15, 2023	Total
	2017	2018	2019	2020	2021	2022		
Improper Payments to Director (Appendix J)	\$ 32,093	21,375	24,402	33,584	36,540	18,793	6,500	173,287
Improper Payments to Billing Clerk (Appendix K)	21,275	12,435	14,625	6,675	0	0	0	55,010
Improper Payments to Board Secretary (Appendix L)	9,350	5,250	4,000	2,350	0	0	0	20,950
Total	\$ 62,718	39,060	43,027	42,609	36,540	18,793	6,500	249,247

Payments after ambulance services were outsourced

From January 1, 2017, to June, 15, 2023, the Director improperly issued himself 186 checks and 6 electronic transfers totaling \$173,287. He also improperly issued 65 checks totaling \$55,010 to the Billing Clerk, and 39 checks totaling \$20,950 to the Board Secretary.<sup>5</sup> Twenty-two of the checks

<sup>4</sup> Amounts presented in the report are rounded to the nearest dollar, whereas amounts presented in appendixes are not rounded.

<sup>5</sup> Payment details included in the appendixes were obtained from the district's canceled checks.



---

Naylor Neelyville Ambulance District  
Management Advisory Report - State Auditor's Findings

---

the Director issued to himself, totaling \$14,800, were issued after the July 11, 2022, meeting in which the minutes indicated he resigned.

From January 1, 2017, to June 15, 2023, the Director issued 290 of the 392 district checks (74 percent<sup>6</sup>) to himself, his wife, and his mother. All of the checks issued to the Director, the Billing Clerk, and the Board Secretary were signed in what appears to be the Director's scripted handwriting and included the Board Secretary's signature. However, the Board Secretary indicated during sworn testimony that she often signed blank checks in advance and that many of the signatures on checks issued to the Director, the Billing Clerk, and to herself did not look like her signature.

The October 2016 ambulance services contract did not allow for any of the 296 payments totaling \$249,247 to be made or services to be provided by the Director, the Billing Clerk, or the Board Secretary. The former Board President and 2 former Board members also indicated, in recorded interviews, that they did not authorize, review, or approve any payments made to the Director, the Billing Clerk, or the Board Secretary after ambulance services were outsourced. There is no documentation (timesheets, employment contracts, expense reimbursement claim forms, or invoices for expenses) to support any of the payments, and no one reported the payments as compensation to the Internal Revenue Service (IRS). The district also did not provide invoices for any costs withheld from the property tax revenues paid to the ambulance services contractor as required by the contract. As a result, all payments after the contract became effective were unapproved and unsupported, and are considered improper.

The remainder of the finding includes details about some of the payments considered improper to further illustrate the payments made after the district entered into the ambulance services contract were not authorized or supported.

Severance and bonus  
payments

The improper payments to the Director, Billing Clerk, and Board Secretary include severance and bonus payments. The former Board President and 2 former Board members indicated in recorded interviews they did not approve severance or bonus payments, nor did the district enter into any employment agreements with the Director, the Billing Clerk, or the Board Secretary that provided for severance pay.

Severance payments

The Director issued severance payments to himself, the Billing Clerk, and the Board Secretary as shown in the following table. It is unclear why the

---

<sup>6</sup> The Director issued 26 checks (7 percent) totaling \$690,038 to the ambulance services contractor, and issued the remaining 76 checks (19 percent) for Board insurance, publication costs, post office box rental, vehicle loan pay off, and other miscellaneous costs totaling \$32,929.



Naylor Neelyville Ambulance District  
Management Advisory Report - State Auditor's Findings

Director, the Billing Clerk, and the Board Secretary continued to be paid after receiving severance pay, which is generally considered final pay.

Check Date	Director	Billing Clerk	Board Secretary
04/15/2017	\$ 0	9,850	4,500
07/15/2017	2,500	0	0
07/31/2017	2,500	0	0
08/15/2017	2,500	0	0
12/14/2017	2,500	0	0
03/01/2020	0	1,900	0
Total	\$ 10,000	11,750	4,500

Bonuses

The Director issued bonus payments to himself, the Billing Clerk, and the Board Secretary as follows:

Check Date	Director	Billing Clerk	Board Secretary
12/15/2018	\$ 500	500	300
12/07/2019	750	350	750
12/10/2020	650	0	750
11/27/2021	500	0	0
12/16/2022	500	0	0
Total	\$ 2,900	850	1,800

Bonus payments represent additional compensation for services previously rendered and, as such, are in violation of Article III, Section 39, the Missouri Constitution, and contrary to Attorney General's Opinion No. 72-1955 (June 14, 1955), which states, "... a government agency which derives its power and authority from the Constitution and laws of this state would be prohibited from granting extra compensation in the form of bonuses to public officers or servants after the service has been rendered."

Duplicated pay

The improper payments also include multiple payments to the Director and Billing Clerk for the same time period worked, as follows:

Check Date	Purpose as Shown in Check Memo Line	Director	Billing Clerk
12/14/2017	Contracted labor thru Dec 31st	\$ 850	
12/26/2017	Expenses & Contract work thru 12/31/17	850	
07/16/2018	Wages Contract ~ thru 7/31/18 (1)		650
08/29/2018	Contract labor August 2018		350
09/21/2018	July, Aug, ~ Contract labor (1)		500
06/11/2020	Contracted wage thru 6/30/20	975	
06/26/2020	Contract labor thru 6/30/20	1,250	

(1) Portions of the memo line of the canceled check, notated by a ~ symbol, were not legible. Thus, the wording is not known.



Naylor Neelyville Ambulance District  
Management Advisory Report - State Auditor's Findings

Advance payments

The Director also advanced himself pay as part of the payments identified as improper. Most of the advance checks included a reference to a contract in the memo line (as shown in the following table); however, the district did not have an employment contract with the Director.

Check Date	Check Number	Check Amount	Purpose, as Shown in Check Memo Line
10/13/2021	10292	\$ 600	1/2 Contract Balance Advance thru 11/30/21
11/17/2021	10297	1,000	Advance on Contract thru 12/15/21
11/17/2021	10298	500	partial Advance on 12/31/21 Contract
11/27/2021	10300	1,225	(pay advance thru 1/15/22 ~ Contract) Brad Purchase/Expense (1)
12/22/2021	10308	1,132	(Advance for 2/15/22 Contract Agreement)
01/18/2022	10311	726	Bal PP (3/15/22) advance

(1) Portions of the memo line of the canceled check, notated by a ~ symbol, were not legible. Thus, the wording is not known.

The Director issued several other checks in advance of the end of the pay period, but the checks did not specifically indicate they were advance payments. For example, the Director issued himself a \$650 check on March 15, 2023, for "Contract labor thru 4-15-23" and the Billing Clerk a \$725 check on February 12, 2020, for "Contract & Exp thru 3/15/20 pp."

Advance payments are loans of district funds. The district has no statutory authority to make loans and Article VI, Sections 23 and 25 of the Missouri Constitution specifically prohibits counties, cities, or other political subdivisions of the state from granting public money or things of value to any corporation, association, or individual.

Payments for unnecessary services

During our review of payments made to the Director, Billing Clerk, and Board Secretary, we noted payments for election work, COVID-19 response, and the handling of a dispute with a gas company. However, no such services were required.

Election work

The Director issued himself, the Billing Clerk, and the Board Secretary 14 checks, totaling \$10,651, for election work (see following table). The Board Secretary indicated during sworn testimony that district citizens could come to her home to fill out forms to file as a Board candidate of the district. The ambulance services contract allows the district to withhold tax revenues for the administration of Board elections; however, the Ripley and Butler County



Naylor Neelyville Ambulance District  
Management Advisory Report - State Auditor's Findings

Clerks indicated no district Board elections were held during 2018, 2019, 2020, and 2021 (the time period the checks were issued).<sup>7</sup>

Check Date	Purpose, as Shown in Check Memo Line	Director	Billing Clerk	Board Secretary
12/14/2017	Election contract work/hours	\$ -		750
12/05/2018	Computer Repair/Election ~ (1)	500		
01/01/2019	Taxes, Elections, Salary 1/15/19	850		
01/01/2019	Election Hours, Salary January			400
01/22/2019	Election hours, Expense, Contract 2/15/19			550
01/22/2019	Contract labor thru 2/15/19, Election Expenses	950		
04/04/2019	Contract labor thru 4/30/19 & election (past)	925		
12/19/2019	Contract thru 12/3/19 & Election Work		850	
12/19/2019	Contract/Elections work thru 12/31/19	1,250		
01/30/2020	Wages thru 2/15/20 & Election Time			900
11/20/2020	Election desk up/Doss	300		
12/10/2020	Contract for Election & Yearly BNS			750
04/12/2021	Election Expense, Board work (4/15/21), Contract	1,500		
12/07/2021	Election Expenses, office Supplies, fuel ~ (1)	176		

(1) Portions of the memo line of the canceled check, notated by a ~ symbol, were not legible. Thus, the wording is not known.

COVID-19 response

The Director issued himself 4 checks, totaling \$4,250, and the Billing Clerk a \$925 check, for COVID-19 call and response hours as noted on the memo lines of the checks (see following table); however, the district received no federal COVID-19 funding. No documentation (timesheets or other records of hours worked) was maintained by the Director and Billing Clerk to support these payments, and the ambulance services contractor provided services related to the pandemic.

Check Date	Purpose as Shown in Check Memo Line	Director	Billing Clerk
03/30/20	COVID Hours March	\$ 1,500	
03/30/20	COVID Call & Response Hours		925
04/09/20	COVID Response Hours 4/30/20	1,365	
04/30/20	COVID Call Hours thru 5/15/20	635	
06/26/20	COVID monitoring & Telework thru 6/30/20	750	

In sworn testimony, the Director verified the district did not receive any federal COVID-19 funds. He would not comment on what type of COVID-

<sup>7</sup>A Board candidate may file for general elections (typically held in April of each year) from December 5 to December 26, in the year proceeding each April election.



Naylor Neelyville Ambulance District  
Management Advisory Report - State Auditor's Findings

19 response he performed. In sworn testimony, the Billing Clerk indicated she did not provide and was not paid by the district for any COVID-19 response work.

Gas company dispute

The Director issued the Billing Clerk 2 checks related to a dispute with a gas company: a \$400 check in March 2019 for "Ozark Gas correspondence; lawyer & bills" and a \$675 check in April 2019 for "Contract labor thru 4/30/19 & Ozark Gas ~." <sup>8</sup> District records indicate the Board Secretary addressed a billing discrepancy with the gas company in January 2017. An employee from the gas company indicated the company was unable to contact the district and received no correspondence from the district after January 2017, so it subsequently wrote off the district's account balance as uncollectible in 2019. The gas company provided the information after we interviewed the Director, Billing Clerk, and Board Secretary so we did not question them about this information.

Unsupported and  
questionable payments for  
expenses

The Director issued himself, the Billing Clerk, and the Board Secretary numerous checks for expense reimbursements according to the memo line of the checks. However, no documentation of the expenses was retained by the district or provided by the Director, the Billing Clerk, or the Board Secretary. These questionable payments are included in the improper payments identified.

The Director issued himself 43 checks, totaling \$32,652, in which the memo line indicates the pay was for at least, in part, expenses and no documentation of these expenses was retained/maintained by the district or provided by the Director upon our request. For example, on March 23, 2017, the Director issued himself a \$1,750 check and the memo line indicated it was for "Computer purchases/supplies/software." In response to a subpoena, the Director turned over the district's computer to us. The computer was manufactured in 2005 and contained district files dating back to 2006. Therefore, the computer could not have been purchased in March 2017. The Director indicated in sworn testimony that he could not remember if he purchased a computer.

Of the questionable expense checks issued to the Director, 32, totaling \$27,882, were issued for whole dollar amounts. This would be unusual for the expenses described on the memo line, such as supplies. The Director also issued himself 3 sequential checks (check numbers 10263, 10264, and 10265) for \$1,500 each. The memo line of the checks indicated they were issued in part for expenses. One of the checks was dated April 12, 2021, and the other 2 checks were dated May 3, 2021. It is unclear why 3 checks for expenses for

<sup>8</sup>Portions of the memo line of the canceled check, notated by a ~ symbol, were not legible. Thus, the wording is not known.





---

Naylor Neelyville Ambulance District  
Management Advisory Report - State Auditor's Findings

---

identical whole dollar amounts would be necessary to be issued to the Director within 3 weeks of each other.

The Director also issued the Billing Clerk 11 checks, totaling \$7,835, and the Board Secretary a \$550 check for expenses; however, no documentation to support these expenses was retained by the district. All of these checks were issued for even dollar amounts.

Disposition of improper payments

The various improper payments were deposited into the personal bank accounts of the Director, Billing Clerk, and Board Secretary. A significant portion of the payments were deposited into joint accounts of the Director and the Billing Clerk or accounts of the Board Secretary, upon which the Director was an authorized signer. A review of the personal bank account records indicated each individual disbursed money from the accounts after the deposit of district checks and may have personally benefited from the improper payments.

Billing Clerk

Of the 65 improper checks issued to the Billing Clerk, 61 checks, totaling \$51,510, were deposited into the Director and Billing Clerk's joint personal bank accounts from January 2017 to March 2020. Three checks, totaling \$3,000, were deposited (in December 2018 and January 2019) into an account held solely by the Billing Clerk. The bank could not determine how the remaining \$500 check was negotiated.

The Billing Clerk indicated in sworn testimony she did not receive or deposit these checks and the Director, her husband/ex-husband,<sup>9</sup> negotiated these checks. Each check issued to the Billing Clerk was endorsed using her name. However, the Billing Clerk indicated, in sworn testimony, the endorsement was not signed in her handwriting and instead was in the Director's handwriting. Bank records show 42 of 61 checks issued to the Billing Clerk and deposited into the joint personal bank accounts were included in the same deposit as other checks issued to the Director. The remaining 19 checks issued to the Billing Clerk and deposited into the joint personal bank accounts were deposited in separate deposits with no other money deposited with them.

While the Billing Clerk indicated she did not receive or deposit the district checks, a review of disbursements from one of the joint bank accounts<sup>10</sup> indicate she used the account after the district checks were deposited into the account. The Billing Clerk's signature was present on 85 checks, totaling \$10,700, issued from this account from January 25, 2017, through January

---

<sup>9</sup> The Director and Billing Clerk were divorced on July 25, 2018.

<sup>10</sup> We did not obtain disbursement or debit card purchase history on the other joint personal bank account.



## Naylor Neelyville Ambulance District Management Advisory Report - State Auditor's Findings

18, 2020. The Billing Clerk's signature varied on the checks issued.<sup>11</sup> In addition, 1,188 debit card purchases, totaling \$73,682, were made using a debit card issued to the Billing Clerk from this same joint bank account from January 25, 2017, to March 30, 2020 (the date of the last district check issued to the Billing Clerk). As a result, the Billing Clerk may have benefitted from some of the district checks issued to her.

### Board Secretary

District checks issued to the Board Secretary, totaling \$19,800, were deposited into the Board Secretary's personal bank accounts, of which the Director is also an authorized signer. The bank was unable to determine how the remaining 2 checks, totaling \$1,150, were negotiated. Funds from these bank accounts were solely disbursed by the Board Secretary and her husband from January 1, 2017, through June 15, 2023, indicating they may have benefitted from the improper payments deposited into their account.

### Overall Conclusion

The lack of segregation of duties and adequate controls, and the absence of proper oversight, as discussed in the remainder of this report, resulted in improper payments to the Director, the Billing Clerk, and the Board Secretary and waste of district resources going undetected for a significant period of time. Some Board members expressed concerns regarding these payments; however, they failed to take timely action to address or provide independent and supervisory reviews over transactions involving the Director, the Billing Clerk, and the Board Secretary.

When we asked the Director if he would be willing to repay any of the unsupported payments to the district, he indicated in sworn testimony, "For me to repay them? For what? . . . Unsupported doesn't mean undeserved," and when asked if he felt responsible for any of these payments, he indicated, "I'm not going to comment on that."

### 1.2 Questionable meeting minutes

The Director may have falsified Board meeting minutes (see Appendix I). On February 14, 2022, a State Auditor's Office (SAO) investigator requested the Director provide all district meeting minutes from January 1, 2017, to December 31, 2021. In response, in March 2022, the Director submitted meeting minutes for 7 meetings held during this time frame (August 30, 2017, February 18, 2018, August 28, 2019, April 29, 2020, August 28, 2020, June 3, 2021, and August 19, 2021).

The Director also submitted July 18, 2016, meeting minutes (see first 2 pages of Appendix I; boxes were added to Appendix I for emphasis). Those July 18, 2016, meeting minutes contained the following:

<sup>11</sup> As a result of the varied signatures, we are unable to determine if the Billing Clerk issued and signed all of these checks.



---

Naylor Neelyville Ambulance District  
Management Advisory Report - State Auditor's Findings

---

- The Board "discussed and approved" the Director "staying on with paid position for manager of contract. Salary reduced to No More than \$650/week with an anticipated 20 hour work week with a combination of remote work and in-office assignment. Contracted labor only. No fringe benefits."
- "Finalization of employment positions discussed with regard to severance packages." The Director, Billing Clerk, and Board Secretary "to receive according to years of service and type of duty. Will no [sic] exceed payment of \$10,000 for severance package each."
- "Discussed expense reimbursement for any remote services related to usage of home supplies and equipment, special expenses in form of allowance for any work exceeding 20 hours a week. Will provide compensation to" the Billing Clerk and the Board Secretary, "and any other current contract workers if added duties or responsibilities are added."

Significant discrepancies were identified during our review of these meeting minutes; the related payments to the Director, the Billing Clerk, and the Board Secretary; and testimony of former Board President Meyer and 2 former Board members as follows:

- The agenda/meeting minutes submitted by the Director were dated July 18, 2016, at the top, while, the bottom of the same meeting minutes were dated July 25, 2018.

It is unclear why meeting minutes for a meeting held on July 18, 2016, would also be dated July 25, 2018, 2 years after the date of the meeting. Notices of public hearings show the Board met at least twice between these dates, once in August 2016 and again in August 2017. Therefore, had these meeting minutes been prepared in July 2016, the Board should have reviewed and approved them at the August 2016 or August 2017 meetings.

- It is also questionable that while the minutes indicate the Director was to be paid \$650 per week, and no more, beginning in January 2017, he did not pay himself this amount until April 2022 (after providing the meeting minutes to SAO investigators). See Appendix J.
- Former Board President Meyer indicated in a recorded interview that she did not recall any of the discussion noted in these July 2016 meeting minutes regarding compensation for the Director, the Billing Clerk, and the Board Secretary. She also indicated that she did not sign these meeting minutes; however, the meeting minutes contain her signature. In addition, former Board President Meyer and 2 other former Board members



## Naylor Neelyville Ambulance District Management Advisory Report - State Auditor's Findings

indicated the Board did not approve the Director, the Billing Clerk, and the Board Secretary to receive compensation after the district entered into a contract for Medic One to provide ambulance services.

- It is also not clear why the July 18, 2016, and August 30, 2017, meeting minutes include Faye Meyer's signature when Velma Tubb served as President. Former Board President Meyer was not appointed as Board President until sometime in 2018, after former Board President Tubb passed away in November 2017.

The 8 meeting minutes submitted to our office in March 2022, contained former Board President Meyer's signature; however, the signature on some of these 8 meeting minutes appear very similar or copied. Former Board President Meyer indicated Board members typically signed a blank piece of paper to show attendance at each meeting.

Section 610.020.7, RSMo, states minutes of open and closed meetings shall be taken and retained by the public governmental body. Meeting minutes serve as an official record of district business conducted and district actions and decisions. The Board's failure to meet regularly and require meeting minutes to be prepared and reviewed by the Board allowed these issues to occur and go undetected. Some Board members expressed concerns about the district practices in recorded interviews; however, they failed to take action to address the concerns or provide independent and supervisory reviews over the work of the Director, the Billing Clerk, and the Board Secretary.

### 1.3 Conflicts of interest

The Director, Billing Clerk (Director's wife), and Board Secretary (Director's mother) were all close family members which created actual or apparent conflicts of interest because the Director and Board Secretary were responsible for reviewing and signing the checks written to all three individuals. All of the checks issued were signed in the Director's scripted handwriting. The Board Secretary indicated during sworn testimony that she often signed blank checks in advance, and that many of the signatures on checks issued to the Director, the Billing Clerk, and to herself did not look like her signature. As a result, the payments to the Director, the Billing Clerk, and the Board Secretary were likely only approved by the Director or the Director and Board Secretary. The former Board President and 2 former Board members indicated in recorded interviews that they did not authorize, review, or approve any of the payments made to the Director, the Billing Clerk, or the Board Secretary, and the Board only met once or twice a year.

The Board did not adequately monitor district activities for conflicts of interest. Board members serve in a fiduciary capacity and have an obligation to the public to avoid the appearance of impropriety. Personal interests in business matters of the district could create actual or the appearance of conflicts of interest, and a lack of independence could harm public confidence



Naylor Neelyville Ambulance District  
Management Advisory Report - State Auditor's Findings

in the Board and reduce its effectiveness. Some Board members expressed concerns of conflicts of interest in recorded interviews; however, they failed to take action to address or provide independent and supervisory reviews over transactions involving the Director, the Billing Clerk, and the Board Secretary.

## Recommendations

The Board of Directors:

1.1-1.2 Work with law enforcement officials regarding criminal prosecution of the improper payments and falsified meeting minutes and take the necessary actions to obtain restitution, and ensure meeting minutes are prepared and retained for all meetings.

1.3 Closely examine district transactions to identify conflicts of interest.

## Auditee's Response

*1.1-1.2 The Board will work with law enforcement officials regarding criminal prosecution of the improper payments and falsified meeting minutes and take the necessary actions to obtain restitution. The Board now requires meeting minutes be prepared and retained for all meetings.*

*1.3 The Board will closely examine district transactions in the future to identify conflicts of interest.*

## 2. Oversight, Budgets, and Financial Reporting

Board members did not establish adequate oversight of district finances and did not prepare budgets, submit financial statements, or obtain annual audits as required by state law, resulting in misappropriated money and a waste of public resources.

### 2.1 Oversight and segregation of duties

The Board did not provide adequate oversight of the Director or segregate duties over the various financial accounting functions of the district. From at least December 2016 to June 2023, the Board failed to regularly meet to discuss or review the district's finances (other than to meet annually to set the property tax levy), leaving the district without adequate leadership and accountability. The former Board Treasurer indicated during a recorded interview that the Board would just meet to "visit just a little bit and check on how everybody was doing." The Board also failed to require meeting minutes or financial statements be prepared for review and approval by the Board. As a result, ambulance district money was not handled and accounted for properly and the Board did not identify discrepancies in a timely manner.

The Board did not segregate district financial accounting functions and, from at least January 1, 2017, to June, 15, 2023, the Director issued and signed checks from the district's bank account without Board oversight. The only



## Naylor Neelyville Ambulance District Management Advisory Report - State Auditor's Findings

control over these disbursements was a second signature on the checks, which was ineffective because the additional signor was the Director's mother (Board Secretary). This control was further circumvented, as the Board Secretary indicated that she often signed blank checks in advance and could not verify that some of the check signatures were hers. Finally, as noted in the Background section, the Director had sole access to the district office, computer, and safe deposit box. The Board failed to obtain access to these and the district's bank account until June 15, 2023, when the Board established a new district bank account and gained access to the district's safe deposit box and office. This was 11 months after the Director purportedly resigned in July 2022.

Internal control weaknesses identified throughout this report are significant and demonstrate a lack of segregation of duties and proper oversight by the Board that led to the misappropriation noted in Management Advisory Report (MAR) finding number 1.1. Proper segregation of duties helps ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, timely supervisory or independent reviews of work performed and investigation into unusual items and variances is necessary. Good management practices require extensive and detailed oversight by the Board. Signing checks in advance represents a significant control weakness and allowed improper disbursements to occur. Some Board members expressed concerns about the district practices in recorded interviews; however, they failed to take action to address the concerns or provide independent and supervisory reviews over transactions involving the Director and his family.

### 2.2 Budgets and financial reporting

The Director and the Board did not prepare budgets or file financial statements for at least the 5 years ended December 31, 2022, 2021, 2020, 2019, and 2018. The Board also did not obtain annual audits of its district as required by state law, and the Board did not know when the last audit of district finances occurred. The Board did not file annual financial reports with the SAO for at least the 5 years ended December 31, 2022, 2021, 2020, 2019, and 2018. Per the Missouri Department of Revenue (DOR), the district currently owes \$903,000 for the period December 2017 through December 2020 for failure to file financial statements.

Section 67.010, RSMo, requires political subdivisions prepare a budget to present a complete financial plan for the ensuing budget year and sets specific guidelines for the information to be included in the budget. In addition, Section 67.080, RSMo, provides that no expenditure of public money should be made unless it is authorized in the budget. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of district operations. It also assists in setting tax levies and informing the public about district operations and current finances.



---

Naylor Neelyville Ambulance District  
Management Advisory Report - State Auditor's Findings

---

Section 105.145, RSMo, requires each political subdivision to file annual reports of its financial transactions with the SAO. Section 105.145.9, RSMo, requires political subdivisions to be fined \$500 per day for missing filing deadlines. In addition, 15 CSR 40-3.030, requires each political subdivision to file annual financial reports within 6 months of the end of the subdivision's fiscal year. Section 190.075, RSMo, requires the district to obtain annual audits of the district books, records, and accounts.

## Recommendations

The Board of Directors:

- 2.1 Segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.
- 2.2 Prepare annual budgets that contain all information required by state law and ensure the budgets are adequately monitored. The Board of Directors should also submit annual financial reports timely to the State Auditor's Office and obtain annual audits as required by state law.

## Auditee's Response

- 2.1 *The Board will implement appropriate reviews and monitoring procedures of all district transactions.*
- 2.2 *The Board will prepare annual budgets that contain all required information and monitor the budgets. The Board will also submit financial reports timely to the State Auditor's Office and will obtain annual audits as required by state law.*

---

# Naylor-Neelyville Ambulance District

## Organization and Statistical Information

---

The Naylor-Neelyville Ambulance District was established in June 1983 pursuant to Chapter 190, RSMo. The district covers 180 square miles in southeastern Ripley and southwestern Butler counties, has one building in Naylor, Missouri, and serves approximately 3,800 district residents. The Board of Directors is comprised of six members. Membership on the Board is to be comprised of one member from each of the following: City of Naylor, City of Neelyville, Town of Oxly, Town of Fairdealing, rural Ripley County, and rural Butler County. Board members receive no compensation. As of June 15, 2023, the Board consisted of the following members:

### Board of Directors

Title	Name
Board President (1)	Jason Shepard
Board Member (2)	Linda S. Harris
Board Member (3)	Chase Buckner
Board Member (3)	Donald J. McNabb
Board Member (3)	Freda Matney
Board Member	Vacant

- (1) Velma Tubb served as the Board President from at least July 18, 2016, to November 2017. Faye Meyer served as a Board member from at least July 18, 2016, until she was appointed Board President sometime in 2018. Faye Meyer continued to serve as Board President until July 2022, when she resigned.
- (2) District records indicate Linda S. Harris served as a Board member from at least April 29, 2020, until current. Donnell McComb served as a Board member from at least July 18, 2016, until at least sometime in 2019.
- (3) Chase Buckner and Donald J. McNabb were appointed to the Board on April 19, 2023. Freda Matney was appointed to the Board sometime in May 2023. District records indicated Kenny Hyde served as the Board Treasurer from at least July 18, 2016, until at least January 23, 2023; Patricia Smoody served as a Board member from at least July 18, 2016, until at least January 23, 2023; Bo Dasch served as a Board member from at least August 3, 2021, until at least January 23, 2023; and Evelyn Horne served as a Board member from at least July 18, 2016, until at least November 28, 2020.

### Financial Activity

A summary of the district's financial activity, obtained from the bank statements, for the period January 1, 2017, through June 15, 2023, follows:





## Naylor Neelyville Ambulance District Organization and Statistical Information

Naylor-Neelyville Ambulance District  
Schedule of Receipts, Disbursements, and Changes in Cash  
January 1, 2017, to June 15, 2023

	Year Ended December 31,						January 1 through June 15,	
	2017 (1)	2018 (1)	2019	2020	2021	2022	2023	Total
RECEIPTS	\$ 139,178	134,256	142,626	138,852	151,540	139,814	141,455	987,721
DISBURSEMENTS	138,468	128,518	150,902	143,568	149,077	115,344	146,709	972,586
RECEIPTS OVER(UNDER) DISBURSEMENTS	710	5,738	(8,276)	(4,716)	2,463	24,470	(5,254)	15,135
CASH BALANCE, JANUARY 1	7,830	8,540	14,278	6,002	1,286	3,749	28,219	69,904
CASH BALANCE, DECEMBER 31 OR JUNE 15	\$ 8,540	14,278	6,002	1,286	3,749	28,219	22,965	85,039

(1) The district maintained 2 district bank accounts. We combined the activity of the 2 accounts for presentation purposes.

---

## Naylor-Neelyville Ambulance District

### Supporting Documentation of Misappropriated Money and Falsified Meeting Minutes

---

The following appendixes provide supporting documentation for the misappropriated money and falsified meeting minutes discussed in MAR finding number 1 and are summarized in the following table:

---

Appendix	Type of Supporting Documentation
A	Ambulance Services Contract
B	State Auditor Subpoenas and Letter - Brad Davis
C	State Auditor Subpoena - Amy Davis
D	State Auditor Subpoena - Arlene Davis
E	State Auditor Subpoenas - Peoples Community Bank
F	State Auditor Subpoena - Bank of Advance
G	State Auditor Subpoena - US Bank
H	State Auditor Subpoena - Missouri Electric Cooperatives Employees' Credit Union
I	Questionable Meeting Minutes
J	Improper Payments to Director
K	Improper Payments to Billing Clerk
L	Improper Payments to Board Secretary

---



Appendix A  
Naylor-Neelyville Ambulance District  
Ambulance Services Contract

**Professional Medical Transport Services Term Sheet**

(Federal, AR & MO Regulatory Compliance – Current Through JUL-2012)

\*\*\* USE ONLY FOR \*\*\*

\*\*\* AMBULANCE DISTRICTS; COUNTIES/OTHER GOVERNMENT ENTITIES; HOSPITALS; OR OTHER HEALTHCARE FACILITIES \*\*\*

**THIS TERM SHEET** ("Term Sheet" or "Form PMTSATS-711" is made by and between Medic One and the Naylor-Neelyville Ambulance District ("Provider") for the purpose of supplementing and is subject to the terms and conditions of the parties' and Professional Medical Transport Service Agreement ("form PMTSA-711") and all Term Sheets previously executed by the Parties. In the event of a conflict between Form PMTSA-711 or any Term Sheet covering the same "Purpose of Engagement" previously executed by the Parties and this Term Sheet, the provisions of this Term Sheet prevail. The following is subject to Medic One's policies and procedures as amended from time to time.

**PURPOSE OF ENGAGEMENT**

**Total Management & Operation of Ambulance Service by Medic One**

**DESIGNATED AREA**

**NAYLOR-NEELYVILLE AMBULANCE DISTRICT SERVICE AREA**

**START DATE**

Provider shall begin performance of Provider's obligations hereunder immediately following execution of this Agreement by both Parties.

Medic One shall begin receiving all calls/dispatches and providing Medic One's goods and Services in the Designated Area on October 31<sup>st</sup>, 2016.

**TERM**

The "Term of this Agreement" shall mean the Initial Term and all Renewal Terms. The Initial Term shall begin immediately after this Term Sheet is last executed by a Party and continue for a period of **THREE (3) years** from the 1<sup>st</sup> day of the month following the foregoing designated Start Date for Medic One's goods and Services. Upon expiration of the Initial Term and each Renewal Term, this Agreement shall automatically renew on the same terms for successive periods of **ONE (1) year** ("Renewal Term") unless either Party provides written notice to the other of their intent not to renew at least one hundred twenty (120) days in advance of the expiration of the then current term.

**COMPENSATION, BILLING & PAYMENT PROCESSING**

Medic One shall be solely responsible for processing, submitting and tracking all claims and invoices for Medic One's goods and Services, as well as, payments for the same. All money related to every Customer Transaction processed, submitted and collected by Medic One or related to or arising out of Medic One's provision of goods and Services shall be solely and exclusively for the use and benefit of Medic One.

**DESCRIPTION OF DUTIES, OBLIGATIONS & SERVICES**

**MEDIC ONE'S Duties, Obligations & Services:**

Without limitation of anything in this Term Sheet or the Agreement, Medic One shall use commercially reasonable efforts to:

- (i.) Provided market conditions allow for the profitable operation of such, as determined solely by Medic One, maintain, staff and support **ONE Advanced Life Support equipped ambulances TWENTY-FOUR (24) HOURS each day, SEVEN (7) days per week** with such ambulances being located at a location or locations within Provider's operational area, target market, and/or jurisdiction, Naylor, Missouri Station.
- (ii.) Notwithstanding the foregoing, Medic One may, in its sole discretion market conditions and the needs of the community do not support the profitable or commercially reasonable operation of the aforementioned number, type(s), and/or hours of operation for such ambulances, reduce the number and/or change the type and/or hours of operation for such ambulance(s); provided however, Medic One will not reduce the number, type or hours of operation for its ambulances to a level below that which is currently provided by Provider (i.e. **ONE (1) Advanced Life Support equipped ambulance TWENTY-FOUR (24) HOURS each day, SEVEN (7) days per week**).





## Appendix A Naylor-Neelyville Ambulance District Ambulance Services Contract

- (iii.) Hire or otherwise engage, pay all costs associated with, and ensure the proper training and current certification of sufficient personnel to staff the number of ambulance(s) Medic One is required to provide by this Agreement with such personnel having the qualifications required by applicable federal, state, and local regulations during the hours such ambulance(s) are required to be provided under this Agreement;
- (iv.) Transport or arrange for the transport of Patients to an appropriate hospital, healthcare facility, or other location based upon principals of timely and medically appropriate transportation and care;
- (v.) Transport or arrange for the transport of Patients to a hospital, healthcare facility, or other location of the Patient's choice; provided however, Patients meeting the criteria established by governmental regulations or established medical transport protocols for direct transport to a specialized trauma or other treatment facility shall be transported to the appropriate healthcare facility in accordance with such regulations and/or protocols;
- (vi.) Substantially meet or exceed the national, monthly average "en route" and "at scene" response times for emergency medical ambulance providers in areas with both geographic and demographic characteristics similar to those in Provider's operational area, target market, and/or jurisdiction, excepting such calls or runs for which the "en route" and "at scene" response times were hindered by circumstances beyond the control of Medic One or Medic One's personnel including, without limitation, adverse weather, failure of communications networks or devices, etc.;
- (vii.) For all vehicles and equipment leased from Provider by Medic One, pay for all fuel and energy sources used by such vehicles and equipment and perform or cause to be performed, solely at Medic One's expense, all required maintenance and repairs due to or necessitated by ordinary wear and tear; provided, in performing such maintenance and repairs, Medic One is specifically authorized to use any and all parts on or from the vehicles and equipment leased from Provider and all of Provider's spare parts retained in Provider's inventory of vehicles and equipment without Medic One incurring an additional charge, liability for or being required to replace the same;
- (viii.) Not use any vehicle or equipment leased from Provider for the provision of Medic One's services outside the Designated Area and geographic boundaries of Provider's operational area, target market, and/or jurisdiction, except in circumstances where Medic One is providing its services in response to a mutual aid agreement, mass casualty event, or otherwise specifically advancing Provider's interests or servicing the medical transport needs of Provider's current and future customers, patients, and/or citizens within Provider's operational area, target market, and/or jurisdiction;
- (ix.) Cooperate with and provide assistance to Provider with respect to any grants or loans for which Provider may apply to increase, maintain or prevent the decrease of healthcare related services including, without limitation, emergency medical transport and related services within any MUA served by both Provider and Medic One;
- (x.) Cooperate with and mutually communicate with Provider to resolve any complaints received by Provider with respect to the goods and Services provided by Medic One hereunder including making a good faith effort to amicably resolve such complaint and otherwise promote a positive public image of both Medic One and Provider amongst the general public and other practitioners and healthcare professionals; and
- (xi.) Indemnify and hold harmless Provider from any lawsuit, judgment or settlement against Provider, which arises out of Medic One's actions or inactions in connection with the provision of or failure to provide emergency medical transport services to Provider's current and future customers, patients, and/or citizens within Provider's operational area, target market, and/or jurisdiction; provided however, Medic One's liability and obligation to indemnify and hold harmless Provider hereunder is specifically contingent upon and requires as a pre-requisite that, without any requirement for Medic One to show Provider's or other failure to strictly comply with the following in any way prejudiced Medic One's rights or ability to defend:
- (a.) Medic One receive notice and a copy of any threatened litigation or claims against Provider for which provider intends or actually seeks indemnity from Medic One hereunder with such notice and copy being received by Medic One within ten (10) business days following Provider's receipt of the same;
- (b.) Medic One receive notice and a copy of both the summons and complaint for any actual litigation or claim against Provider for which provider intends or actually seeks indemnity from Medic One hereunder with such notice and copy being received by Medic One within three (3) calendar days following Provider's receipt of the same;
- (c.) Medic One being entitled to obtain the benefits and protections of and validly assert on both its own behalf and the behalf of Provider all defenses and bars to recovery which are available to Provider including, without limitation, the doctrines of sovereign immunity, official immunity, statutory immunity, charitable immunity, and public duty; and
- (d.) Medic One be permitted to defend such actual or threatened claims or lawsuits with attorneys and legal counsel of Medic One's choice and if Medic One deems settlement to be in Medic One's best interest, only settle such threatened or actual claims or lawsuits after Medic One is satisfied it has sufficiently consulted with Provider and/or Provider's legal advisors and the necessary parties have participated in good faith negotiation.
- (e.) Medic One will List Naylor-Neelyville Ambulance District as "Additional Insured" for Liability on their current coverage package.

### **PROVIDER'S Duties, Obligations & Services:**

Without limitation of anything in this Term Sheet or the Agreement, Provider shall:

(i.) **[RESERVED];**

(ii.) Ensure all of Provider's facilities and the E-911 dispatch center in Provider's operational area, target market, and/or jurisdiction call and dispatch solely to Medic One all calls and requests, which require or possibly require emergency or non-emergency ambulance transport originating or terminating within any jurisdiction(s) in which Medic One provides Services, excepting such calls or dispatches for which Provider or the E-911 dispatch obtains and maintains a verifiable record of the patient's specific request to be transported by a service other than Medic One;





## Appendix A Naylor-Neelyville Ambulance District Ambulance Services Contract

(iii.) Ensure execution of and assist Medic One with the procurement of a memorandum of understanding with the appropriate dispatching agency for dispatching solely to Medic One all calls, which require or possibly require emergency or non-emergency ambulance transport and which originate or terminate within any jurisdiction(s) in which Medic One provides Services;

(iv.) With the initiation of contract will provide the following items as purchases by Medic One Ambulance Service for the sum of \$23,000 which will be deducted from the first year's tax revenue.

- a.) 2006 Van Ambulance, Ford
- b.) 2003 Box Ambulance, Ford
- c.) Life Pack 15 and attachments
- d.) Remaining medical equipment/supplies remaining on rigs including two stretchers, suction unit, pulse ox, supplies, etc...
- e.) Power washer, Generators x 2, Ladders, washer, dryer.

(v.) First year tax revenue will also have a deduction of \$23,000 in order to pay complete outstanding balance on the building/property. The property and building will remain deeded to the NNA District, but Medic One will have use and responsibility of all upkeep, maintenance, insurance, and utilities associated with the property.

(a.) The NNA Board of Directors will retain the corner portion of the attic space for storage and will retain sole use of the office currently utilized as the Director's office. The NNA Board will have sole access 24/7. No other parties will have access to this office space.

(b.) Medic One will list NNA as additional insured party on current liability coverage.

(c.) Medic One will provide proof of insurance coverage yearly to the President of the board of directors.

(vi.) Items deducted from the tax revenue yearly will be the coverage needed for elections, any filing and/or registrations of regulating bodies, and the incurred cost of Board of Directors operations insurance. The actual dollar amount is a variable rate/amount so shall not be fixed in this contract. Receipts for all incurred costs and expenses in where there is tax money deducted will be provided in detail to Medic One.

(vii.) Other than for purposes listed above, the NNA District will turn over the revenue generated yearly by the district at the current rate of 0.29 cents on the dollar valuation. As mentioned above, the district will be eligible to withhold for needed and necessary expenses incurred by the service area with the strict stipulation that all receipts be published in a timely manner to Medic One.

(viii.) [RESERVED];

(ix.) [RESERVED];

(x.) [RESERVED];

(xi.) To the extent permitted by law, provide all necessary assistance to and support of Medic One in connection with Medic One's bid(s) for a franchise or other contract to provide Medic One's goods and Services within any franchised area or ambulance district within Provider's operational area, target market, and/or jurisdiction; and

(xii.) From time to time and upon request, make recommendations to Medic One's management regarding and develop or procure such equipment, personnel, resources, staff and techniques which, if implemented, will improve the general quality standards and efficiencies of the Parties' performance hereunder, as well as, mutually communicate with Medic One regarding current "Best Practices" information and mutually assist with development of and monitoring compliance with one another's Compliance and Quality Assurance Plans.

(xiii.) Indemnify and hold harmless Medic One from any lawsuit, judgment or settlement against Medic One, which arises out of Provider's actions or inactions related to the performance of Medic One's duties, obligations, and Services in connection with the Form PMTSATS-711.

### INDEPENDENT CONTRACTOR

This Agreement neither creates nor should be construed and neither Party shall provide its Services in a manner or make any representations which creates or infers any employment, joint venture or partnership relationship between the Parties. It is mutually understood and agreed the Parties, in performing their respective duties and obligations are at all times acting and performing as independent contractors with respect to each other. Neither Party shall exercise control or direction of any nature, kind or description over the manner or method by which the other performs Services, if such would eliminate either Party's independent contractor status. Neither Party shall have any authority to bind the other to any obligation nor shall any Party be responsible for any obligation or expense of the other, except as may be expressly provided by this Agreement. Provider and Medic One retain the right to offer their respective services to others, subject to the terms, conditions and restrictions in this Agreement. Neither Party shall be subject to any of the other's policies which are solely applicable to such Party's employees. The provisions of this paragraph shall survive expiration or termination of this Agreement.

### MODIFICATION(S)

Notwithstanding anything else herein to the contrary, Provider shall be entitled to keep and retain records and documentation related to each customer Transaction for a period of ten (10) years following termination of this Agreement; provided however, any such retained records or data shall be retained solely for purposes of Provider's regulatory compliance and recordkeeping responsibilities with such records and data being





## Appendix A Naylor-Neelyville Ambulance District Ambulance Services Contract

retained and secured in compliance with all federal and state laws and regulations, as well as disclosed in full in the Compliance Affidavit Form PMTSACA-711.

### PROVIDER'S AUTHORIZED PERSONNEL

Provider certifies, covenants and warrants the following individuals have received and will remain current on all HIPAA Regulations and other procedures and requirements for maintaining confidentiality of PHI. ONLY AUTHORIZED PERSONNEL LISTED HERE ARE PERMITTED TO RECEIVE OR ACCESS PHI ON FILE WITH PROVIDER – ADDITIONS MUST BE DULY AUTHORIZED IN WRITING.

HIPAA COMPLIANCE	
PROVIDER PERSONNEL:	<b>Velma Tubb</b> Board of Directors President; <b>Brad J. Davis</b> Advisor to the Board of Directors. All Persons Employed or Engaged by Provider for the Provision of Healthcare Services to Medic One's Customers and Patients, but Limited Only to Such Customers or Patients to Whom the Person Has Actually Provided or Is Contemporaneously or Imminently Providing Healthcare Services; All Persons Employed or Engaged by Provider for the Billing of Healthcare Services Provided to Persons Who Are Customers or Patients of both Provider and Medic One; and Any Other Licensed Health Care Professional Providing Patient Care or Other Person Authorized Under HIPAA or Other Applicable Privacy Laws & Regulations – If Individual's Name Does Not Appear Here, Then Individual's Name Must Be Recorded & Approved By HIPAA Compliance Officer Prior to Disclosure of PHI

### MEDIC ONE'S AUTHORIZED PERSONNEL

Medic One certifies, covenants and warrants the following individuals have received and will remain current on all HIPAA Regulations and other procedures and requirements for maintaining confidentiality of PHI. ONLY AUTHORIZED PERSONNEL LISTED HERE ARE PERMITTED TO RECEIVE OR ACCESS PHI ON FILE WITH MEDIC ONE – ADDITIONS MUST BE DULY AUTHORIZED IN WRITING

HIPAA COMPLIANCE OFFICER:	<b>Mr. Ryan Kibler</b>
MEDIC ONE PERSONNEL:	<b>Chip Mann</b> -- Executive Director <b>Tim Brickell</b> -- Director of Operations <b>Kim Mann</b> -- Billing & Contract Compliance All Persons Employed or Engaged by Medic One for the Provision of Healthcare Services to Medic One's Customers or Patients, but Limited Only to Such Customers or Patients to Whom the Person Has Actually Provided or Is Contemporaneously or Imminently Providing Healthcare Services; and Any Other Licensed Health Care Professional Providing Patient Care or Other Person Authorized Under HIPAA or Other Applicable Privacy Laws & Regulations – If Individual's Name Does Not Appear Here, Then Individual's Name Must Be Recorded & Approved By HIPAA Compliance Officer Prior to Disclosure of PHI

### TERMINATION

In addition to the Parties' rights to terminate with notice, Medic One may, but is not necessarily obligated to and only if permitted by applicable law, terminate this Agreement without liability, either immediately without notice or if notice is required by law, then on the soonest permitted date after providing notice, upon the occurrence of any one of the following: (i) A Required Disclosure Event; (ii) Medic One's sale of all or substantially all of its assets, closure of facilities or loss of contracts, vendors or Customers for or to which Medic One engaged Provider for Services; (iii) Medic One, in its sole discretion, deems its provision of goods and Services in the Designated Area or under the terms and conditions of this Agreement to be unprofitable or otherwise inconsistent with Medic One's overall business plan and objectives; (iv) Provider's death, dissolution, or bankruptcy; (v) Provider's breach of Confidentiality; (vi) Provider's inefficiency or unacceptable delay in performance hereunder; (vii) Provider's failure to provide calls or dispatches in a quality or quantity satisfactory to Medic One; and (viii) Provider's unlawful conduct.

Notwithstanding the foregoing, Medic One's immediately foregoing right to terminate this Agreement for cause without notice shall be limited as follows: (i) If Medic One's immediate termination without notice would leave Provider or the citizens residing within Provider's service area without any ambulance service or would otherwise jeopardize the health or safety of Provider's patients or the citizens residing within Provider's service area, then in such case, Medic One shall be required to provide at least sixty (60) days' notice to Provider of Medic One's intention to terminate for cause. In the event Medic One terminates this Agreement under the terms of this section, then Medic One and Provider shall cooperatively work together to transition services to Provider's replacement for Medic One as soon as possible.



Appendix A  
Naylor-Neelyville Ambulance District  
Ambulance Services Contract

**DEFINITIONS**

As used in this Agreement the following terms, which may but need not be capitalized, shall mean:

**Customer Transaction:** The entirety of the process necessary for Medic One to process, submit, track, collect and receive payment for each of Medic One's Customers or Provider's Customers who receives any goods or services provided by Medic One, beginning from the moment Medic One receives a call or dispatch requesting the provision of Medic One's goods or Services, continuing through Medic One's processing and submission of a Health Care Claim or Equivalent Encounter Information Transaction to the Customer's Health Plan, and ending with Medic One's receipt of full payment for the provision of Medic One's goods and Services.

**Health Care Claim or Equivalent Encounter Information Transaction:** As ascribed and used in 45 C.F.R. § 162.1101.

**Health Plan:** As ascribed and used in 45 C.F.R. § 160.103.

**Provider's Customer:** As used in connection with the transactions contemplated by this Form PMTSATS - 711, "Provider's Customer" shall have the same meaning ascribed to Customer, except the term "Provider" shall be substituted for "Medic One," as necessary to retain the proper context and usage.

**AGREED AND ACKNOWLEDGED ON THE SUBSCRIBED DATE:**

Naylor-Neelyville Ambulance District

Medic One, LLC

By: *Velma Tubb*

By: *[Signature]*

Velma Tubb, President

Ryan Kibler, C.E.O & Manager

Date: 10/26/16

Date: 10/14/16

*Velma Tubb*  
*Mary K Martin*  
*10-26-16*

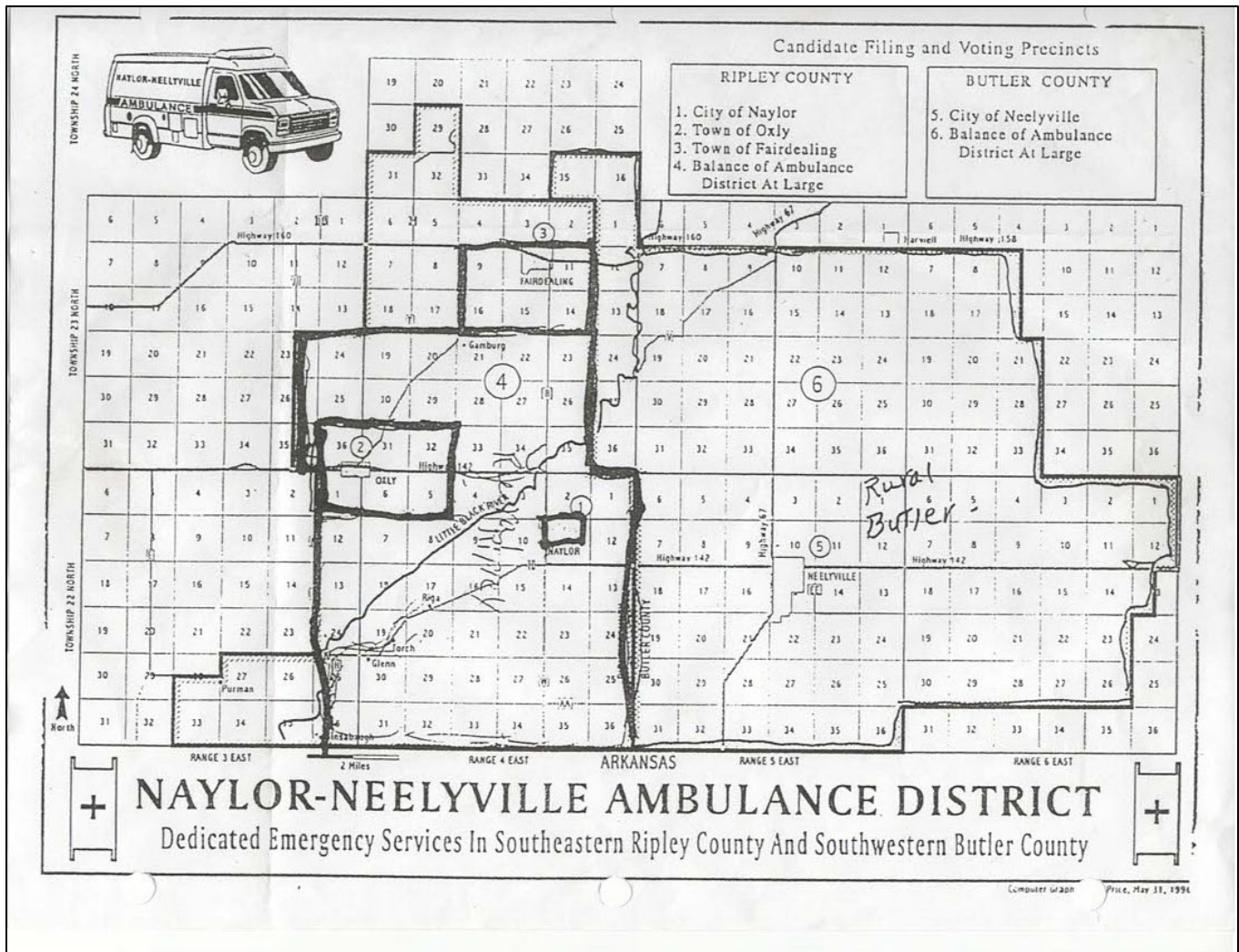


*[Signature]*





Appendix A  
Naylor-Neelyville Ambulance District  
Ambulance Services Contract







Appendix B  
Naylor-Neelyville Ambulance District  
State Auditor Subpoenas and Letter - Brad Davis



SCOTT FITZPATRICK  
MISSOURI STATE AUDITOR

## SUBPOENA

To: **Brad Davis**



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Troy Royer**, at the **Butler County Courthouse, 100 N. Main Street, Room 204A, Poplar Bluff, MO 63901**, on **Wednesday, May 3, 2023**, at **10:00am**. for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the equipment and records responsive to this subpoena to the Missouri State Auditor to the attention of Joyce Thomson at 301 W. High St., Room 880, Jefferson City, MO 65101, or email the records to: [Joyce.Thomson@auditor.mo.gov](mailto:Joyce.Thomson@auditor.mo.gov) to be received no later than May 3, 2023 at 5:00pm.

ISSUED this **April 18, 2023**, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by hand delivery on this <sup>20</sup>~~19~~th day of April, 2023.

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.



Appendix B  
Naylor-Neelyville Ambulance District  
State Auditor Subpoenas and Letter - Brad Davis

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the Naylor-Neelyville Ambulance District for the time period of July 1, 2017 to April 18, 2023.

This request includes, but is not limited to, the following:

1. All documentation (invoices, timesheets, etc.) for services provided to the Naylor-Neelyville Ambulance District by Brad Davis, Arlene Davis, and Amy Davis;
2. All documentation (reimbursements, mileage logs, etc.) of payments made to Brad Davis, Arlene Davis, and/or Amy Davis by the Naylor-Neelyville Ambulance District.
3. All records of meeting minutes for the Board of the Naylor-Neelyville Ambulance District.
4. All documentation of bank statements for the following account: Peoples Community Bank, Account [REDACTED].
5. Computer belonging to the Naylor-Neelyville Ambulance District.
6. Any hard-drive backups or flash drives containing documentation regarding the Naylor-Neelyville Ambulance District.
7. All contracts with Medic One.
8. All documentation of district funds received from Butler and Ripley Counties.
9. All documentation of district funds received from the United States Federal Government.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbdrive drives, remote servers or back-up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix B  
Naylor-Neelyville Ambulance District  
State Auditor Subpoenas and Letter - Brad Davis

State Capitol  
201 W. Capitol Avenue  
Jefferson City, MO 65101



(573) 751-4213  
[www.auditor.mo.gov](http://www.auditor.mo.gov)

**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

May 9, 2023

Birk Law Firm  
Attn: Kelvin W. Birk  
2851 Professional Court, Suite C  
Cape Girardeau, MO 63703

Re: Subpoena to Brad Davis from the State Auditor

Dear Mr. Birk,

Our review of documents provided initially by Mr. Davis, and in response to a subpoena (issued on April 18, 2023 and served on April 20, 2023) related to our audit of the Naylor-Neelyville Ambulance District, indicate the following documents requested in the subpoena were not provided:

- Check stubs from January 2022 to April 2023;
- Meeting minutes from September 2021 to April 2023; and
- Bank statements from January 2022 to April 2023.

In addition, the computer provided on May 3, 2023, in response to the subpoena only contained district documents from 2016 and prior; it did not provide any of the electronic files belonging to the Naylor-Neelyville Ambulance District after 2016. Your client has not yet responded fully and completely, as he has not provided all of the materials as requested in the subpoena.

**Please provide any and all electronic district files (in electronic form) maintained on any and all computers used for district business from July 1, 2017 to April 18, 2023.**

Please provide these documents by close of business on May 16, 2023. Please contact me at (573) 751-7474 if you have any questions or concerns.

Sincerely,

Leslie Korte  
General Counsel  
Office of Missouri State Auditor



Appendix B  
Naylor-Neelyville Ambulance District  
State Auditor Subpoenas and Letter - Brad Davis



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

## SUBPOENA

To: **Bradford J. Davis**



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at 101 North Front Street, Naylor, MO 63953 at 8:30 a.m. on **Thursday, July 13, 2023**, for purposes of providing testimony related to the operations of the Naylor-Neelyville Ambulance District from July 2016 to present and the related records previously provided.

ISSUED this **June 26, 2023**, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by email on this 26th day of June, 2023.



Appendix C  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - Amy Davis



SCOTT FITZPATRICK  
MISSOURI STATE AUDITOR

## SUBPOENA

To: Amy Davis  
[REDACTED]

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at 101 North Front Street, Naylor, Missouri 63953, at 2 p.m. on **Wednesday, July 12, 2023**, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this **June 29, 2023**, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by hand delivery on this 29th day of June, 2023.

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.



## **EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

1. All documentation (invoices, timesheets, employment contracts, Forms 1099 or W-2, etc.) for services provided to the Naylor-Neelyville Ambulance District from July 2016 to March 2020;
2. All documentation (reimbursements, invoices, mileage logs, etc.) of payments made to Amy Davis from July 2016 to March 2020;
3. Any and all records in your possession related to the operation of the Naylor-Neelyville Ambulance District from July 2016 to March 2020, including meeting minutes, bank statements, contracts, etc.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix D  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - Arlene Davis



SCOTT FITZPATRICK  
MISSOURI STATE AUDITOR

## SUBPOENA

To: Arlene Davis



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at 101 North Front Street, Naylor, MO 63953, at 10:30a.m. on **Wednesday, July 12, 2023**, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this **June 29, 2023**, pursuant to Section 29.235.4(1), RSMo.

I served the foregoing subpoena by hand  
29th day of June, 2023.

Scott Fitzpatrick  
Missouri State Auditor

delivery on this

P.O. Box 869 • Jefferson City, MO 65102 • (573)  
(573) 751-7984

751-4213 • FAX

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.





Appendix D  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - Arlene Davis

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

1. All documentation (invoices, timesheets, employment contracts, Forms 1099 or W2, etc.) for services provided to the Naylor-Neelyville Ambulance District from July 2016 to March 2020;
2. All documentation (reimbursements, invoices, mileage logs, etc.) of payments made to Amy Davis from July 2016 to March 2020;
3. Any and all records in your possession related to the operation of the Naylor-Neelyville Ambulance District from July 2016 to March 2020, including meeting minutes, bank statements, contracts, etc.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.





Appendix E  
Naylor-Neelyville Ambulance District  
State Auditor Subpoenas - Peoples Community Bank



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

## SUBPOENA

**To: Jennifer McKinney**  
**Peoples Community Bank**  
**15090 State Hwy 142E**  
**Naylor, Missouri 63953**  
[jmckinney@peoplescommunitybank.com](mailto:jmckinney@peoplescommunitybank.com)  
Phone number: 573-399-2217

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at the **Harry S. Truman Building located at 301 W. High Street, Jefferson City, Missouri 65101**, at 10:00a.m. on Monday, July 17, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Joyce Thomson at 301 W. High Street, Room 880, Jefferson City, Missouri 65101, or email the records to [Joyce.Thomson@auditor.mo.gov](mailto:Joyce.Thomson@auditor.mo.gov) to be received no later than July 17, 2023.

ISSUED this June 15, 2023, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

SERVED VIA EMAIL.



## **EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control for the time period of **July 2016 through the date of this subpoena:**

1. All monthly bank statements for Account [REDACTED] belonging to the Naylor-Neelyville Ambulance District.
2. All cancelled check images (front and back) and deposit slip images, including the contents of the deposit, coinciding with monthly bank statements for Account [REDACTED] belonging to the Naylor-Neelyville Ambulance District
3. Access to view any and all documents in the Safety Deposit Box [REDACTED], belonging to the Naylor-Neelyville Ambulance District.
4. All monthly bank statements, cancelled check images (front and back) and deposit slip images, including the contents of the deposit, for any and all additional accounts owned by the Naylor-Neelyville Ambulance District, if any.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

## **SUBPOENA**

**To: Jennifer McKinney**  
**Peoples Community Bank**  
**15090 State Hwy 142E**  
**Naylor, Missouri 63953**

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at the **Harry S. Truman Building located at 301 W. High Street, Jefferson City, Missouri 65102**, at 9:00 a.m. on Thursday, August 17, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Joyce Thomson at 301 W. High Street, Room 880, Jefferson City, Missouri 65101, or email the records to [Joyce.Thomson@auditor.mo.gov](mailto:Joyce.Thomson@auditor.mo.gov) to be received no later than August 17, 2023.

---

ISSUED this **July 18, 2023**, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by email on this 18th day of July, 2023.



Appendix E  
Naylor-Neelyville Ambulance District  
State Auditor Subpoenas - Peoples Community Bank

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

1. All monthly bank statements for Account [REDACTED] belonging to Brad Davis (DOB: [REDACTED], SSN: [REDACTED]) and Amy Davis for the time period of January 1, 2017, through June 30, 2023; and
2. All deposits and their contents coinciding with monthly bank statements for Account [REDACTED] belonging to Brad Davis and Amy Davis for the time period of January 1, 2017, through June 30, 2023; and
3. All monthly bank statements for Account [REDACTED] belonging to Arlene Davis and [REDACTED] for the time period of May 1, 2018, through May 31, 2018; and
4. All deposits and their contents coinciding with monthly bank statements for Account [REDACTED] belonging to Arlene Davis and [REDACTED] for the time period of May 1, 2018, through May 31, 2018.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix F  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - Bank of Advance



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

## SUBPOENA

**To: Jaime Bailey**  
**Bank of Advance**  
**105 E. Gabriel Street**  
**Advance, Missouri 63730**  
**Jaime@BankofAdvance.com**

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at the **Harry S. Truman Building** located at **301 W. High Street, Jefferson City, Missouri 65102**, at **9:00 a.m.** on Thursday, August 17, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Joyce Thomson at 301 W. High Street, Room 880, Jefferson City, Missouri 65101, or email the records to [Joyce.Thomson@auditor.mo.gov](mailto:Joyce.Thomson@auditor.mo.gov) to be received no later than **August 17, 2023**.

ISSUED this **July 18, 2023**, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by email on this 18th day of July, 2023.

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.



Appendix F  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - Bank of Advance

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

1. All monthly bank statements for Account [REDACTED] belonging to Bradford Davis (DOB: [REDACTED], SSN: [REDACTED]) for the time period of December 1, 2018, through June 30, 2023; and
2. All deposits and their contents made to Account [REDACTED] belonging to Bradford Davis for the time period of December 1, 2018, through June 30, 2023; and
3. All monthly bank statements for Account [REDACTED] belonging to Bradford Davis for the time period of December 1, 2018, through June 30, 2023; and
4. All deposits and their contents made to Account [REDACTED] belonging to Bradford Davis for the time period of December 1, 2018, through June 30, 2023; and
5. All monthly bank statements for any additional accounts belonging to the same aforementioned Bradford Davis for the time period of December 1, 2018, through June 30, 2023.
6. All monthly bank statements for any accounts belonging to Amy Davis and/or Brad Davis; and
7. All deposit slip images and their contents coinciding with monthly bank statements for any accounts belonging to the same aforementioned Amy Davis and/or Brad Davis.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix G  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - US Bank



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

## SUBPOENA

**To: US Bank**  
**101 W. McCarty Street**  
**Jefferson City, Missouri 65102**

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at the **Harry S. Truman Building located at 301 W. High Street, Jefferson City, Missouri 65102**, at 9:00 a.m. on Thursday, August 17, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Joyce Thomson at 301 W. High Street, Room 880, Jefferson City, Missouri 65101, or email the records to [Joyce.Thomson@auditor.mo.gov](mailto:Joyce.Thomson@auditor.mo.gov) to be received no later than August 17, 2023.

---

ISSUED this **July 18, 2023**, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by email on this 18th day of July, 2023.



Appendix G  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - US Bank

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control for the time period of January 2017 through April 2023:

1. All monthly bank statements for any accounts belonging to Bradford J. Davis (DOB: [REDACTED], SSN: [REDACTED]); and
2. All deposit slip images and their contents coinciding with monthly bank statements for any accounts belonging to the same aforementioned Bradford J. Davis; and
3. All monthly bank statements for any accounts belonging to Arlene Davis and/or [REDACTED]; and
4. All deposit slip images and their contents coinciding with monthly bank statements for any accounts belonging to the same aforementioned Arlene Davis and/or [REDACTED].
5. All monthly bank statements for any accounts belonging to Amy Davis and/or Brad Davis; and
6. All deposit slip images and their contents coinciding with monthly bank statements for any accounts belonging to the same aforementioned Amy Davis and/or Brad Davis.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.





Appendix H  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - Missouri Electric Cooperatives Employees' Credit  
Union



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

## SUBPOENA

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena has been redacted.

**To: Deven McDonald**  
**MECE Credit Union**  
**2722 E. McCarty Street**  
**Jefferson City, Missouri 65102**  
**dmcDonald@mececu.com**

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, **Joyce Thomson**, at the **Harry S. Truman Building located at 301 W. High Street, Jefferson City, Missouri 65102**, at 9:00 a.m. on Thursday, August 17, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, you may ship the records responsive to this subpoena to the Missouri State Auditor to the attention of Joyce Thomson at 301 W. High Street, Room 880, Jefferson City, Missouri 65102, or email the records to [Joyce.Thomson@auditor.mo.gov](mailto:Joyce.Thomson@auditor.mo.gov) to be received no later than August 17, 2023.

ISSUED this **July 18, 2023**, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by email on this 18th day of July, 2023.



Appendix H  
Naylor-Neelyville Ambulance District  
State Auditor Subpoena - Missouri Electric Cooperatives Employees' Credit  
Union

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

1. All monthly bank statements for Checking Account [REDACTED] belonging to Bradford Davis (DOB: [REDACTED], SSN: [REDACTED]) for the time period of August 1, 2020, through June 30, 2023; and
2. All deposits and their contents made to Account [REDACTED] belonging to Bradford Davis for the time period of August 1, 2020, through June 30, 2023; and
3. All monthly bank statements for any additional accounts belonging to the same aforementioned Bradford Davis for the time period of August 1, 2020, through June 30, 2023.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

**NAYLOR-NEELYVILLE AMBULANCE DIST.**

101 NORTH FRONT/ Corner of Ludd/Jackson STREET

PO BOX 56

NAYLOR, MO. 63953

(P)(573)399-2727

(F)(573)399-2077

Email: [naylorambulance@semo.net](mailto:naylorambulance@semo.net)

**Valma Tubb- Board President**

Kenny Hyde- Treasurer

Arlene Davis- Secretary

Patricia Smody- Board Member

**Donnell McComb- Board Member**

**Faye Meyers- Board Member**

Evelyn Horne- Board Member

Brad Davis- Director of Service

**Agenda for Board Meeting/Public Hearing**

**Date: July 18<sup>th</sup>, 2016 Time: 10:30 AM**

**Location: AMBULANCE OFFICE**

**Public Hearing**

*The Board of Directors for the Naylor-Neelyville Ambulance District will conduct this quarterly meeting in accordance to the district by-laws. Meeting will be open to the general public. Any closed business will be available to the general public for view in accordance with State Sunshine laws.*

**Open Meeting:**

1. Call to order – Opening remarks
2. Vote for Contract/Lease of EMS District.
3. Motion made by member Meyers to accept offer by Medic One EMS, 2<sup>nd</sup> by member Hyde, round was obtained for voting with all in favor for Medic One EMS.

**Closed Meeting:**

1. Discussion regarding service issues, staffing, leasing.
2. Will open for any voting/decisions

**Open Meeting:**

1. Brief synopsis of closed meeting discussion – Discussed leasing options. Discussed Missouri Statutes, Discussed notification of parties. Brad to make arrangements.
2. Discussed and approved Brad Davis staying on with paid position for manager of contract. Salary reduced to No More than \$650/week with an anticipated 20 hour work week with a combination of remote work and in-office assignment. Contracted labor only. No fringe benefits.



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

3. Finalization of employment positions discussed with regard to severance packages. Amy Davis, Brad Davis, Arlene Davis to receive according to years of service and type of duty. Will no exceed payment of 10,000 for severance package each. More to follow.

4. Discussed expense reimbursement for any remote services related to usage of home supplies and equipment, special expenses in form of allowance for any work exceeding 20 hours a week. Will provide compensation to Amy Davis, Arlene Davis, Mary Ellen Daves, and any other current contract workers if added duties or responsibilities are added. More to follow.

5. Adjournment: 11:45am.

Motions made by Faye and Second by Kenny with all members in favor of review of minutes.

July 25<sup>th</sup>, 2018 0:945am BJD



Faye Meyer



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

# NAYLOR-NEELYVILLE AMBULANCE DIST.

101 NORTH FRONT / Corner of Ludd/Jackson STREET  
PO BOX 56  
NAYLOR, MO. 63953  
(P)(573)399-2727  
(F)(573)399-2077

Email: [naylorambulance@semo.net](mailto:naylorambulance@semo.net)

Velma Tubb- Board President  
Kenny Hyde- Treasurer  
Arlene Davis- Secretary  
Patricia Smody- Board Member

Donnell McComb-Board Member  
Faye Meyers-Board Member  
Evelyn Horne-Board Member  
Brad Davis- Director of Service

## Minutes of Board Meeting

**Date: 8/30/2017**

**Time: 09:00 AM**

**Location: AMBULANCE OFFICE**

The Board of Directors for the Naylor-Neelyville Ambulance District conducted their business meeting. Meeting was open to the general public.

### New Business:

1. Approval and setting of tax rate for upcoming year.

### Old Business:

1. Review any changes to contract/lease with Medic One.
  2. Review any complaints with lease/community.
- 
1. No changes to contract. No concerns from Medic One management.  
Expenses for Contract wages, mileage, fuel, office supplies, Ad posting, and other items discussed and approved.
  2. No complaints from public.
  3. Motion passed unanimously by Board for Tax rate.



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

Adjournment: 10:33am.

*Jay Meyer*



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

# NAYLOR-NEELYVILLE AMBULANCE DIST.

101 NORTH FRONT/ Corner of Ludd/Jackson STREET  
PO BOX 56  
NAYLOR, MO. 63953  
(P)(573)399-2727  
(F)(573)399-2077

Email: [naylorambulance@semo.net](mailto:naylorambulance@semo.net)

Velma Tubb- Board President  
Kenny Hyde- Treasurer  
Arlene Davis- Secretary  
Patricia Smody- Board Member

Donnell McComb-Board Member  
Faye Meyers-Board Member  
Evelyn Horne-Board Member  
Brad Davis- Director of Service

## Minutes of Board Meeting

**Date: Monday February 12, 2018**

**Time: 09:30 AM**

**Location: AMBULANCE OFFICE**

**Quarter: 1<sup>ST</sup> 2018**

The Board of Directors for the Naylor-Neelyville Ambulance District conducted their quarterly meeting in accordance to the district by-laws. Meeting was open to the general public. Any closed business will be available to the general public for view in accordance with State Sunshine laws.

Meeting was set to swear in old members for another term of office given there was no opposition to them for the general election.

Motion was made to appoint Fay Meyers to the position of President of the Board and have her added to the signature authorization form at PCSB as soon as possible. All attendees were in favor.

All board members were present for the meeting except for our presiding president Velma Tubb whom passed away a couple weeks prior.

Her seat was voted to remain open until there was qualified candidates from her area that was interested in the position. At that time, it will be brought before a vote to confirm seating.



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

Motion was also made and carried in all favor to appoint Patricia Smody back to her current status due to the fact she was late for signing up and there was no one in opposition or interested in the position.

All other members were sworn into their positions with oath of office and will assume this role for the next two-year term.

No other business including closed business was discussed. Oaths of office were signed and witnessed by acting director Brad Davis.

Next meeting was set for 2<sup>nd</sup> quarter 2018.

Motion to adjourn at 10:25am.

*Jay Meyer*





Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

# NAYLOR-NEELYVILLE AMBULANCE DIST.

101 NORTH FRONT/ Corner of Ludd/Jackson STREET  
PO BOX 56

NAYLOR, MO. 63953

(P)(573)399-2727

(F)(573)399-2077

Email: [naylorambulance@semo.net](mailto:naylorambulance@semo.net)

Velma Tubb- Board President  
Kenny Hyde- Treasurer  
Arlene Davis- Secretary  
Patricia Smody- Board Member

Donnell McComb-Board Member  
Faye Meyers-Board Member  
Evelyn Horne-Board Member  
Brad Davis- Director of Service

## Minutes of Board Meeting

**Date: 8/28/19**

**Time: 09:30 AM**

**Location: AMBULANCE OFFICE**

The Board of Directors for the Naylor-Neelyville Ambulance District conducted their business meeting. Meeting was open to the general public.

### New Business:

1. Approval and setting of tax rate for upcoming year.

### Old Business:

1. Review any changes to contract/lease with Medic One.
2. Review any complaints with lease/community.
1. No changes to contract. No concerns from Medic One management.  
Expenses for Contract wages, mileage, fuel, office supplies, Ad posting, and other items discussed and approved.
2. No complaints from public.
3. Motion passed unanimously by Board for Tax rate.



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

4. No public present today. All board members were in attendance.
5. Follow up calls until next available meeting.

Adjournment: 11:22am.

*Jaye Meyer*



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

# NAYLOR-NEELYVILLE AMBULANCE DIST.

101 NORTH FRONT/ Corner of Ludd/Jackson STREET

PO BOX 56

NAYLOR, MO. 63953

(P)(573)399-2727

(F)(573)399-2077

Email: [naylorambulance@semo.net](mailto:naylorambulance@semo.net)

Faye Meyer- Board President  
Kenny Hyde- Treasurer  
Arlene Davis- Secretary  
Patricia Smody- Board Member

Linda Harris-Board Member  
Jason Shepard-Board Member  
Bo Dasch-Board Member  
Brad Davis- Director of Service

## Minutes of Board Meeting

**Date: 4/29/20**

**Time: 09:30 AM**

**Location: AMBULANCE OFFICE – Virtual/Telephone meeting due to COVID-19 Precautions.**

The Board of Directors for the Naylor-Neelyville Ambulance District conducted their business meeting. Meeting was open to the general public.

New Business:

1. Swearing in of members

Old Business:

1. Review any changes to contract/lease with Medic One.
2. Review any complaints with lease/community.

Swearing in completed of new members. Oath of office completed. No other changes. Expenses discussed and approved. Financial statement completed and copies provided to all present via email and mail. Will reassess CDC guidelines for next meeting.

*Faye Meyer*



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

# NAYLOR-NEELYVILLE AMBULANCE DIST.

101 NORTH FRONT/ Corner of Ludd/Jackson STREET

PO BOX 56

NAYLOR, MO. 63953

(P)(573)399-2727

(F)(573)399-2077

Email: [naylorambulance@semo.net](mailto:naylorambulance@semo.net)

Faye Meyer- Board President

Kenny Hyde- Treasurer

Arlene Davis- Secretary

Patricia Smody- Board Member

Linda Harris-Board Member

Jason Shepard-Board Member

Bo Dasch-Board Member

Brad Davis- Director of Service

## Minutes of Board Meeting

**Date: 08/28/20**

**Time: 09:30 AM**

**Location: AMBULANCE OFFICE**

The Board of Directors for the Naylor-Neelyville Ambulance District conducted their business meeting. Meeting was open to the general public.

### New Business:

1. Set and approval of Tax rate.

### Old Business:

1. Discuss any changes needed to contract. No complaints or concerns voiced by Medic One.
2. No complaints from community or concerns from Board Members.
3. Contract Wages, expenses approved with no change to process.
4. Next meeting will be scheduled according to need and CDC guidelines for COVID-19 precautions.

Adjournment: 10:11am

*Faye Meyer*



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

# NAYLOR-NEELYVILLE AMBULANCE DIST.

101 NORTH FRONT/ Corner of Ludd/Jackson STREET  
PO BOX 56

NAYLOR, MO. 63953

(P)(573)399-2727

(F)(573)399-2077

Email: [naylorambulance@semo.net](mailto:naylorambulance@semo.net)

Faye Meyer- Board President  
Kenny Hyde- Treasurer  
Arlene Davis- Secretary  
Patricia Smody- Board Member

Linda Harris-Board Member  
Jason Shepard-Board Member  
Bo Dasch-Board Member  
Brad Davis- Director of Service

## Minutes of Board Meeting

**Date: 06/03/2021**

**Time: 09:30 AM**

**Location: AMBULANCE OFFICE**

The Board of Directors for the Naylor-Neelyville Ambulance District conducted their business meeting. Meeting was open to the general public.

### New Business:

1. Discuss Lease concerns with New Board Members  
-Requested by Bo Dasch and Jason Shepard to meet with management of Medic One over concerns that they are pulling rigs out of service area too much to cover areas. According to contract they are to have a truck in our area at all times.
2. Discussion over financial statement with information provided to the board.  
No changes to bills, expenses, contract labor wages for B. Davis.
3. Discussed communication issues with the ambulances and local fire departments and police departments. This will be discussed at meeting with the Board members and management.
4. All members present. No general public. No representation of Medic One at meeting.



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

Old Business:

Approval of all current agreements and processes with no changes today.

Adjournment: 11:18am

*Faye Meyer*



Appendix I  
Naylor-Neelyville Ambulance District  
Questionable Meeting Minutes

# NAYLOR-NEELYVILLE AMBULANCE DIST.

101 NORTH FRONT/ Corner of Ludd/Jackson STREET

PO BOX 56

NAYLOR, MO. 63953

(P)(573)399-2727

(F)(573)399-2077

Email: [naylorambulance@semo.net](mailto:naylorambulance@semo.net)

Faye Meyer- Board President  
Kenny Hyde- Treasurer  
Arlene Davis- Secretary  
Patricia Smody- Board Member

Linda Harris-Board Member  
Jason Shepard-Board Member  
Bo Dasch-Board Member  
Brad Davis- Director of Service

## Minutes of Board Meeting

**Date: 08/19/2021**

**Time: 09:30 AM**

**Location: AMBULANCE OFFICE**

The Board of Directors for the Naylor-Neelyville Ambulance District conducted their business meeting. Meeting was open to the general public.

### New Business:

1. Set and approval of tax rate for upcoming year.  
-Approval of tax rate unanimously.

### Old Business:

1. No old business discussed today.

Approval of all current agreements and processes with no changes today.

Adjournment: 10:05am

*Faye Meyer*

Appendix J  
Naylor-Neelyville Ambulance District  
Improper Payments to Director  
January 1, 2017, through June 15, 2023

Check Date	Check Number (1)	Amount	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers
01/15/17	3625	\$ 175.00	Supplies purchased	Bank Account A	Brad Davis and Arlene Davis
01/25/17	3626	1,600.00	pay period 1/1/17 - 1/~1/17	(2) Bank Account A	Brad Davis and Arlene Davis
02/23/17	9975	1,700.00	February Salary	Bank Account B	Brad Davis and Arlene Davis
03/13/17	9978	850.00	PP 3.15.17	Bank Account B	Brad Davis and Arlene Davis
03/23/17	9982	1,750.00	Computer purchases/supplies/software	Bank Account B	Brad Davis and Arlene Davis
04/03/17	9984	860.00	expenses	Bank Account B	Brad Davis and Arlene Davis
04/13/17	9986	850.00	Salary/Expense thru 4/15/17	Bank Account B	Brad Davis and Arlene Davis
04/26/17	9998	850.00	Admin ~ Fees/Salary	(2) Bank Account B	Brad Davis and Arlene Davis
04/26/17	3629	133.98	Purchases, Ink, Paper, ~	(2) Bank Account A	Brad Davis and Arlene Davis
05/25/17	10000	1,700.00	Payroll Month of (May 17)	Bank Account B	Brad Davis and Arlene Davis
05/25/17	3630	73.49	Hard Drive Purchase & ~	(2) Bank Account A	Brad Davis and Arlene Davis
06/14/17	10005	900.00	Expenses/payroll/Salary 6/14/17	Bank Account B	Brad Davis and Arlene Davis
06/30/17	10010	950.00	Salary (2) weeks 6/15-6/30	Bank Account B	Brad Davis and Arlene Davis
06/30/17	3631	178.00	Supplies, Fuel, Stamps	Bank Account A	Brad Davis and Arlene Davis
07/15/17	10013	900.00	Contract labor/Salary thru 7/15/17	Bank Account B	Brad Davis and Arlene Davis
07/15/17	10014	2,500.00	Installments #1 of 4 Sev. Pckge	Bank Account B	Brad Davis and Arlene Davis
07/31/17	10018	850.00	Salary 7/31/17	Bank Account B	Brad Davis and Arlene Davis
07/31/17	10019	2,500.00	#2 payment of severance payout	Bank Account B	Brad Davis and Arlene Davis
08/15/17	10021	850.00	wages thru 8/15/17	Bank Account B	Brad Davis and Arlene Davis
08/15/17	10024	2,500.00	#3 Installment of Severance ~	(2) Bank Account B	Brad Davis and Arlene Davis
08/30/17	10026	850.00	Wages thru 8/31/2017	Bank Account B	Brad Davis and Arlene Davis
08/30/17	3632	72.00	Fuel/Travel Expenses (2) months	Bank Account A	Brad Davis and Arlene Davis
09/13/17	10031	900.00	Salary thru 9/15/17	Bank Account B	Brad Davis and Arlene Davis
09/26/17	10034	900.00	Contract ~labor thru 9/30/17	(2) Bank Account B	Brad Davis and Arlene Davis
10/11/17	10038	800.00	Contract work 10/1/17-10/15/17	Bank Account B	Brad Davis and Arlene Davis
10/30/17	10040	400.00	Partial Payment thru 10/31/17	Bank Account B	Brad Davis and Arlene Davis
11/15/17	10041	800.00	Payroll Missed in October & Nov 1-15	Bank Account B	Brad Davis and Arlene Davis
11/28/17	10042	500.00	Payroll thru 11/30/17	Bank Account B	Brad Davis and Arlene Davis
12/14/17	10044	2,500.00	4th & last Installment Severance ~	(2) Bank Account B	Brad Davis and Arlene Davis
12/14/17	10047	850.00	Contracted labor thru Dec 31st	Bank Account B	Brad Davis and Arlene Davis
12/26/17	10051	850.00	Expenses & Contract work thru 12/31/17	Bank Account B	Brad Davis and Arlene Davis
Total of 2017		<u>32,092.47</u>			
01/10/18	10054	950.00	(Contract work ~ )(1/15/18)	(2) Bank Account B	Brad Davis and Arlene Davis
01/24/18	10060	950.00	Contract Wage ~ thru 1/31/18	(2) Bank Account B	Brad Davis and Arlene Davis
02/12/18	10063	950.00	2/1/18-2/15/18 Contract labor	Bank Account B	Brad Davis and Arlene Davis
02/26/18	10066	950.00	Contract work thru 2/28/18	Bank Account B	Brad Davis and Arlene Davis
03/12/18	10069	1,000.00	Pay period 3/15/18 Contracted labor	Bank Account B	Brad Davis and Arlene Davis
03/26/18	10073	1,000.00	Contract labor thru 3/31/18	Bank Account B	Brad Davis and Arlene Davis
04/03/18	10076	1,250.00	4/15/18 Contract labor/Supplies/Fuel/~	(2) Bank Account B	Brad Davis and Arlene Davis
04/11/18	10078	1,000.00	Contract labor thru 4/30/18	Bank Account B	Brad Davis and Arlene Davis
04/25/18	10081	950.00	Contract labor thru 5/15/18	Bank Account B	Brad Davis and Arlene Davis
05/07/18	10085	950.00	Management & Contract thru 5/20/18	Bank Account B	Brad Davis and Arlene Davis
05/23/18	10090	1,150.00	Reimbursement ~, Contract labor 2nd QTR	(2) Bank Account B	Brad Davis and Arlene Davis
06/13/18	10092	950.00	Contract labor thru 6/18/18	Bank Account B	Brad Davis and Arlene Davis
06/20/18	10096	975.00	Contract labor & 2nd QTR Expense pkg	Bank Account B	Brad Davis and Arlene Davis
06/30/18	10098	650.00	Contract labor agreement	Bank Account B	Brad Davis and Arlene Davis
07/16/18	10101	950.00	Wage contracted ~ 7/31/18	(2) Bank Account B	Brad Davis and Arlene Davis
07/29/18	10104	550.00	Contract labor & Expenses	Bank Account B	Brad Davis and Arlene Davis
08/29/18	10108	450.00	Contact labor work of August 2018	Bank Account B	Brad Davis and Arlene Davis
09/21/18	10110	850.00	Aug-Sept Salary (Contract)	Bank Account B	Brad Davis and Arlene Davis
11/08/18	10113	750.00	Computer Repair/Expenses/partial Salary	Bank Account B	Brad Davis and Arlene Davis
11/19/18	10114	600.00	11-1 to 11-15 Contract labor	Bank Account B	Brad Davis and Arlene Davis
12/05/18	10115	500.00	Computer Repair/Election ~	(2) Bank Account B	Brad Davis and Arlene Davis
12/15/18	10117	850.00	Contract labor thru 12/15/18	Bank Account B	Brad Davis and Arlene Davis
12/15/18	10118	850.00	Contract labor thru 11/30/18	Bank Account B	Brad Davis and Arlene Davis
12/15/18	10119	850.00	December 12/31 Contract wage	Bank Account B	Brad Davis and Arlene Davis
12/15/18	10120	500.00	Yearly Bonus/Christmas Bonus	Bank Account B	Brad Davis and Arlene Davis
Total of 2018		<u>21,375.00</u>			
01/01/19	10126	850.00	Taxes, Elections, Salary 1/15/19	Bank Account B	Brad Davis and Arlene Davis
01/13/19	10130	800.00	Contract labor thru 1/31/19	Bank Account B	Brad Davis and Arlene Davis
01/22/19	10131	950.00	Contract labor thru 2/15/19, Election Expenses	Bank Account B	Brad Davis and Arlene Davis
01/31/19	10139	2,550.00	(End of Feb & All of march Contract labor)	Bank Account B	Brad Davis and Arlene Davis
03/26/19	10144	850.00	Contract labor thru 4/15/19	Bank Account B	Brad Davis and Arlene Davis
04/04/19	10147	925.00	Contract labor thru 4/30/19 & election (past)	Bank Account B	Brad Davis and Arlene Davis
04/11/19	10149	337.00	Supplies for office and meetings	Bank Account B	Brad Davis and Arlene Davis



Appendix J  
Naylor-Neelyville Ambulance District  
Improper Payments to Director  
January 1, 2017, through June 15, 2023

Check Date	Check Number (1)	Amount	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers
04/24/19	10151	1,125.00	Contracted labor thru 5/15/19	Bank Account B	Brad Davis and Arlene Davis
05/08/19	10153	875.00	Thru 5/~19 Contract	(2) Bank Account B	Brad Davis and Arlene Davis
05/20/19	10155	975.00	June 18th Contracted labor	Bank Account B	Brad Davis and Arlene Davis
05/20/19	10157	375.00	May/June Expense	Bank Account B	Brad Davis and Arlene Davis
05/28/19	10158	1,000.00	Contract Period 6/15-6/30	Bank Account B	Brad Davis and Arlene Davis
06/17/19	10160	1,000.00	Contract wages thru 7/15	Bank Account B	Brad Davis and Arlene Davis
07/02/19	10162	1,000.00	Contract & Expenses thru 7/31/19	Bank Account B	Brad Davis and Arlene Davis
07/25/19	10167	1,000.00	Contract wage thru 8/15/19	Bank Account B	Brad Davis and Arlene Davis
07/25/19	10169	650.00	Expenses 1/1/19 - 7/31/19 1/2 of 2019	Bank Account B	Brad Davis and Arlene Davis
08/21/19	10172	1,250.00	Contract thru 8/31/19 & missed Expense	Bank Account B	Brad Davis and Arlene Davis
09/15/19	10177	800.00	Partial Contract thru 9/15/19	Bank Account B	Brad Davis and Arlene Davis
09/27/19	10179	365.00	Missed Wages thru 9/15-9/30/19	Bank Account B	Brad Davis and Arlene Davis
11/15/19	10180	1,350.00	Partial wage October 2019	Bank Account B	Brad Davis and Arlene Davis
12/07/19	10181	2,000.00	Back Pay in Salary	Bank Account B	Brad Davis and Arlene Davis
12/07/19	10183	750.00	Year End Bonus approved by Board	Bank Account B	Brad Davis and Arlene Davis
12/19/19	10192	1,250.00	Contract/Elections work thru 12/31/19	Bank Account B	Brad Davis and Arlene Davis
12/31/19	10193	1,375.00	Expenses & Contract Labor	Bank Account B	Brad Davis and Arlene Davis
Total 2019		24,402.00			
01/05/20	10195	275.00	Expenses/Fuel ~,etc	(2) Bank Account B	Brad Davis and Arlene Davis
01/17/20	10198	1,725.00	(Contract thru 1/31/20 & Expenses reimbursed)	Bank Account B	Brad Davis and Arlene Davis
01/30/20	10200	950.00	Contract thru 2/15/20 & Expenses	Bank Account B	Brad Davis and Arlene Davis
02/12/20	10205	900.00	PP Contract Services 2/28/20	Bank Account B	Brad Davis and Arlene Davis
02/12/20	10207	975.00	Contract thru 3/15/20 pp	Bank Account B	Brad Davis and Arlene Davis
03/01/20	10211	950.00	Contract thru 3/31/20	Bank Account B	Brad Davis and Arlene Davis
03/11/20	10212	1,125.00	Contract thru 4/15/20	Bank Account B	Brad Davis and Arlene Davis
03/30/20	10214	1,500.00	COVID Hours March	Bank Account B	Brad Davis and Arlene Davis
03/30/20	10216	1,000.00	Salary April 1-16, 20	Bank Account B	Brad Davis and Arlene Davis
04/09/20	10217	1,365.25	COVID Response Hours 4/30/20	Bank Account B	Brad Davis and Arlene Davis
04/30/20	10218	1,120.00	Contract thru April 30th	Bank Account B	Brad Davis and Arlene Davis
04/30/20	10219	635.00	COVID Call Hours thru 5/15/20	Bank Account B	Brad Davis and Arlene Davis
05/10/20	10220	975.00	Contract Manager thru 5/15/20	Bank Account B	Brad Davis and Arlene Davis
05/10/20	10221	363.05	Printer, Ink, Paper, Supplies/office ~	(2) Bank Account B	Brad Davis and Arlene Davis
05/15/20	EFT (3)	1,375.00	Bill Paid-BRADFORD DAVIS Conf #1	(3) Bank Account B	N/A
05/21/20	10224	263.42	Printer & Supplies purchase	Bank Account B	Brad Davis and Arlene Davis
05/28/20	10226	825.00	Contract Manager thru 6/15/20	Bank Account B	Brad Davis and Arlene Davis
06/11/20	10229	975.00	Contracted wage thru 6/30/20	Bank Account B	Brad Davis and Arlene Davis
06/11/20	10230	837.63	Expense Reimbursed thru 6/30/20	Bank Account B	Brad Davis and Arlene Davis
06/26/20	10231	1,250.00	Contract labor thru 6/30/20	Bank Account B	Brad Davis and Arlene Davis
06/26/20	10233	750.00	COVID monitoring & Telework thru 6/30/20	Bank Account B	Brad Davis and Arlene Davis
06/26/20	10234	950.00	Contract wages through July 15, 20	Bank Account B	Brad Davis and Arlene Davis
07/11/20	10236	950.00	Contract of Services thru 7/15/20 & Expenses	Bank Account B	Brad Davis and Arlene Davis
07/27/20	10237	275.00	partial contract pay thru 7/31/20	Bank Account B	Brad Davis and Arlene Davis
08/20/20	10238	1,000.00	Contract wage thru 8/15/20	Bank Account B	Brad Davis and Arlene Davis
08/21/20	10239	1,000.00	Contract wage thru 8/30/20	Bank Account B	Brad Davis and Arlene Davis
09/10/20	EFT (3)	450.00	Bill Paid-BRADFORD DAVIS Conf #2	(3) Bank Account B	N/A
09/22/20	10243	750.00	Contract wage thru 9/15/20	Bank Account B	Brad Davis and Arlene Davis
09/28/20	EFT (3)	350.00	Bill Paid-BRADFORD DAVIS Conf #3	(3) Bank Account B	N/A
10/31/20	10244	350.00	Partial pay contract thru 9/30/20	Bank Account B	Brad Davis and Arlene Davis
11/20/20	10245	300.00	Election desk up/Doss	Bank Account B	Brad Davis and Arlene Davis
11/22/20	10246	700.00	Partial contract thru 10/15/20	Bank Account B	Brad Davis and Arlene Davis
12/03/20	10248	3,900.00	4 month Contract Back pay Sept-Dec 20	Bank Account B	Brad Davis and Arlene Davis
12/10/20	10249	650.00	Christmas/Yearly bonus	Bank Account B	Brad Davis and Arlene Davis
12/17/20	EFT (3)	1,275.00	Bill Paid-BRADFORD DAVIS Conf #4	(3) Bank Account B	N/A
12/22/20	EFT (3)	550.00	Bill Paid-BRADFORD DAVIS Conf #5	(3) Bank Account B	N/A
Total 2020		33,584.35			
01/04/21	EFT (3)	423.76	Bill Paid-BRADFORD DAVIS Conf #6	(3) Bank Account B	N/A
01/24/21	10252	1,235.50	Contract thru 1/15/21	Bank Account B	Brad Davis and Arlene Davis
01/31/21	10253	1,250.00	Contract Management Thru 1/31/21	Bank Account B	Brad Davis and Arlene Davis
02/05/21	10255	1,150.00	Contract thru 2/15/21	Bank Account B	Brad Davis and Arlene Davis
02/19/21	10257	750.00	Partial Contract thru 3/15/21	Bank Account B	Brad Davis and Arlene Davis
02/19/21	10258	750.00	Partial Contract thru 3/15/21	Bank Account B	Brad Davis and Arlene Davis
03/15/21	10259	750.00	Admin fees on Contract thru 3/31/21 partial pay	Bank Account B	Brad Davis and Arlene Davis
03/16/21	10260	750.00	Balance on Account for Contract fees 3/31/21	Bank Account B	Brad Davis and Arlene Davis
04/12/21	10263	1,500.00	Election Expense, Board work (4/15/21), Contract	Bank Account B	Brad Davis and Arlene Davis
05/03/21	10264	1,500.00	Contract labor thru 4/30/21 & Expenses	Bank Account B	Brad Davis and Arlene Davis

Appendix J  
Naylor-Neelyville Ambulance District  
Improper Payments to Director  
January 1, 2017, through June 15, 2023

Check Date	Check Number (1)	Amount	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers
05/03/21	10265	1,500.00	Contract thru 5/15/21 & expenses	Bank Account B	Brad Davis and Arlene Davis
05/11/21	10266	1,500.00	Contract labor thru 5/30/21	Bank Account B	Brad Davis and Arlene Davis
05/11/21	10267	850.00	partial pay Contract thru 6/15/21	Bank Account B	Brad Davis and Arlene Davis
05/26/21	10268	850.00	Contract labor thru 6/30/21	Bank Account B	Brad Davis and Arlene Davis
06/24/21	10271	1,500.00	contract thru 6/15~ & thru 7/15/21	(2) Bank Account B	Brad Davis and Arlene Davis
07/23/21	10272	975.00	Contract labor thru 7/31	Bank Account B	Brad Davis and Arlene Davis
08/15/21	10275	2,250.00	Contract labor Aug 1-31, 2021	Bank Account B	Brad Davis and Arlene Davis
08/27/21	10279	575.00	Contract thru 9/7/21	Bank Account B	Brad Davis and Arlene Davis
08/27/21	10280	575.00	~ contract thru 9/15/21	(2) Bank Account B	Brad Davis and Arlene Davis
09/04/21	10282	1,375.00	Contract labor thru 9/30/21 & office Supplies	Bank Account B	Brad Davis and Arlene Davis
09/04/21	10283	226.18	Walmart, officemax, Supplies~	(2) Bank Account B	Brad Davis and Arlene Davis
09/17/21	10284	433.26	Supplies, Expenses thru 10/31/21 (out of ~)	(2) Bank Account B	Brad Davis and Arlene Davis
09/17/21	10285	1,200.00	Contract Wage through 10/15/21	Bank Account B	Brad Davis and Arlene Davis
09/27/21	10286	600.00	contract balance thru 10/15/21	Bank Account B	Brad Davis and Arlene Davis
09/27/21	10287	600.00	partial Contract thru 10/31/21	Bank Account B	Brad Davis and Arlene Davis
10/01/21	10288	800.00	Remaining Balance Contract thru 10/31/21	Bank Account B	Brad Davis and Arlene Davis
10/07/21	10289	413.21	Expenses ~ Pay/Tax meeting	(2) Bank Account B	Brad Davis and Arlene Davis
10/13/21	10291	1,200.00	Contract ~ thru 11/15/21	(2) Bank Account B	Brad Davis and Arlene Davis
10/13/21	10292	600.00	1/2 Contract Balance Advance thru 11/30/21	Bank Account B	Brad Davis and Arlene Davis
10/25/21	10294	800.00	Remaining Bal Contract 11/15/21	Bank Account B	Brad Davis and Arlene Davis
10/25/21	10295	300.00	partial Balance Contract 11/30/21	Bank Account B	Brad Davis and Arlene Davis
11/17/21	10296	800.00	Balance on 11/30/21 Contract	Bank Account B	Brad Davis and Arlene Davis
11/17/21	10297	1,000.00	Advance on Contract thru 12/15/21	Bank Account B	Brad Davis and Arlene Davis
11/17/21	10298	500.00	partial Advance on 12/31/21 Contract	Bank Account B	Brad Davis and Arlene Davis
11/27/21	10299	875.00	Balance of Revenues thru 12/31/21	Bank Account B	Brad Davis and Arlene Davis
11/27/21	10300	1,225.00	(pay advance thru 1/15/22 ~ Contract)	(2) Bank Account B	Brad Davis and Arlene Davis
			Brad Purchase/Expense		
11/27/21	10301	500.00	2021 year ~ End year Ret. Bonus	(2) Bank Account B	Brad Davis and Arlene Davis
12/07/21	10303	450.00	partial Contract pay thru (1/31/22)	Bank Account B	Brad Davis and Arlene Davis
12/07/21	10304	176.32	Election Expenses, office Supplies, fuel ~	(2) Bank Account B	Brad Davis and Arlene Davis
12/21/21	10307	700.00	Balance on 1/31/22 Contract labor	Bank Account B	Brad Davis and Arlene Davis
12/22/21	10308	1,132.00	(Advance for 2/15/22 Contract Agreement)	Bank Account B	Brad Davis and Arlene Davis
Total 2021		<u>36,540.23</u>			
01/04/22	10309	1,150.00	2/28/22 pp contract labor	Bank Account B	Brad Davis and Arlene Davis
01/04/22	10310	585.00	partial pp 3/15, Expenses & ~	(2) Bank Account B	Brad Davis and Arlene Davis
01/18/22	10311	726.13	Bal PP (3/15/22) advance	Bank Account B	Brad Davis and Arlene Davis
01/18/22	10312	1,250.00	Full ~ PP 3/~22 per F. Meyer	(2) Bank Account B	Brad Davis and Arlene Davis
01/26/22	10315	876.13	Expense for event (Bal PP 3/31/22)	Bank Account B	Brad Davis and Arlene Davis
02/15/22	10319	973.62	March Bal Contract & Expense Partial PP 4/15/22	Bank Account B	Brad Davis and Arlene Davis
03/08/22	10321	132.50	Cup ~ of statements for ~@~SB(~)	(2) Bank Account B	Brad Davis and Arlene Davis
03/08/22	10322	950.00	(Contract) (labor) Balance pp 4/15 & partial 4/30 pp	Bank Account B	Brad Davis and Arlene Davis
04/22/22	10323	650.00	Balance pp 4/30/22 Contract labor	Bank Account B	Brad Davis and Arlene Davis
05/10/22	10324	1,250.00	month of May Contract labor	Bank Account B	Brad Davis and Arlene Davis
05/23/22	10325	650.00	Contract labor thru 6/15/22	Bank Account B	Brad Davis and Arlene Davis
07/06/22	10328	650.00	Contract wages thru 7/15/22	Bank Account B	Brad Davis and Arlene Davis
07/06/22	10329	650.00	Contract Wages thru 6/30/22	Bank Account B	Brad Davis and Arlene Davis
07/15/22	10330	650.00	Contract labor thru 7/15/22	Bank Account B	Brad Davis and Arlene Davis
07/30/22	10331	650.00	Contract labor thru 7/31/22	Bank Account B	Brad Davis and Arlene Davis
08/17/22	10332	650.00	Contract labor thru 8/15/22	Bank Account B	Brad Davis and Arlene Davis
08/17/22	10333	650.00	Contract labor thru 8/31/22	Bank Account B	Brad Davis and Arlene Davis
10/04/22	10335	650.00	Sept 1-15 contract Pay	Bank Account B	Brad Davis and Arlene Davis
10/04/22	10336	650.00	Sept 15-30 Contract Pay	Bank Account B	Brad Davis and Arlene Davis
10/31/22	10337	1,300.00	PP contract 10/1-10/31	Bank Account B	Brad Davis and Arlene Davis
11/15/22	10338	650.00	PP contract thru 11/15	Bank Account B	Brad Davis and Arlene Davis
11/30/22	10339	650.00	Contract labor thru 11-30-22	Bank Account B	Brad Davis and Arlene Davis
12/02/22	10340	650.00	Contract labor thru 12-15-22	Bank Account B	Brad Davis and Arlene Davis
12/16/22	10342	650.00	Contract labor 1-1-23 thru 1-15-23	Bank Account B	Brad Davis and Arlene Davis
12/16/22	10343	500.00	Yearly Bonus Funds	Bank Account B	Brad Davis and Arlene Davis
Total 2022		<u>18,793.38</u>			
01/20/23	10344	650.00	Contract labor thru 1-31-23	Bank Account B	Brad Davis and Arlene Davis
01/31/23	10347	650.00	Contract labor thru 2-15-23	Bank Account B	Brad Davis and Arlene Davis
02/09/23	10350	650.00	(Deposit) Contract labor thru 2-28-23	(2) Bank Account B	Brad Davis and Arlene Davis
02/27/23	10351	650.00	Contract thru 3-15-23	Bank Account B	Brad Davis and Arlene Davis
03/15/23	10352	650.00	Contract labor thru 3-31-23	Bank Account B	Brad Davis and Arlene Davis
03/15/23	10353	650.00	Contract labor thru 4-15-23	Bank Account B	Brad Davis and Arlene Davis

Appendix J  
Naylor-Neelyville Ambulance District  
Improper Payments to Director  
January 1, 2017, through June 15, 2023

Check Date	Check Number (1)	Amount	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers
03/27/23	10354	650.00	Contract thru 4/30/23	Bank Account B	Brad Davis and Arlene Davis
04/07/23	10357	650.00	~ 2023 c. labor	(2) Bank Account B	Brad Davis and Arlene Davis
04/10/23	10355 (4)	650.00	May 2023 C. labor ~ #1	(2) Bank Account B	Brad Davis and Arlene Davis
06/14/23	10359	650.00	Deposit ~ for PP 6/1-6/15	(2) Bank Account B	Brad Davis and Arlene Davis
Total 2023		<u>6,500.00</u>			
	Total	<u><u>173,287.43</u></u>			

N/A Not applicable

- (1) The district had 2 bank accounts during the time period of our audit, so two sequences of check numbers are shown. We identify one account as Bank Account A and one account as Bank Account B in this appendix.
- (2) Portions of the memo line of the canceled check, notated by a ~ symbol, were not legible. Thus, the wording is not known.
- (3) EFT is an electronic funds transfer. The purpose of the transfer is as shown on the bank statement.
- (4) Check issued out of order.

Appendix K  
Naylor-Neelyville Ambulance District  
Improper Payments to Billing Clerk  
January 1, 2017, through June 15, 2023

Check Date	Check Number (1)	Amount	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers
01/25/17	3627	450.00	Payroll Contracted Service 1-1-17>1/31/17	Bank Account A	Brad Davis and Arlene Davis
02/23/17	9976	900.00	February salary	Bank Account B	Brad Davis and Arlene Davis
03/13/17	9979	500.00	3/13/2017	Bank Account B	Brad Davis and Arlene Davis
04/03/17	9985	600.00	expenses on paper work	Bank Account B	Brad Davis and Arlene Davis
04/13/17	9987	600.00	Salary From This Contract thru 4/15/17	Bank Account B	Brad Davis and Arlene Davis
04/15/17	9990	9,850.00	Severance Package 20 Years	Bank Account B	Brad Davis and Arlene Davis
04/26/17	9997	525.00	Lawyer Work/Filing Fees 4/15-4/30	Bank Account B	Brad Davis and Arlene Davis
05/25/17	10001	1,200.00	May 2017 Monthly Payroll Contract work	Bank Account B	Brad Davis and Arlene Davis
06/14/17	10004	650.00	Contract Work/Expense	Bank Account B	Brad Davis and Arlene Davis
06/30/17	10009	600.00	Contract Work 2 Weeks + Expenses	Bank Account B	Brad Davis and Arlene Davis
07/15/17	10012	600.00	Contract labor through 7/15/17	Bank Account B	Brad Davis and Arlene Davis
07/31/17	10017	650.00	Salary 7/31/17	Bank Account B	Brad Davis and Arlene Davis
08/15/17	10022	600.00	wages thru 8/15/17	Bank Account B	Brad Davis and Arlene Davis
08/30/17	10027	600.00	wages thru 8/31/17	Bank Account B	Brad Davis and Arlene Davis
09/13/17	10032	600.00	Salary thru 9/15/17	Bank Account B	Brad Davis and Arlene Davis
09/26/17	10035	600.00	Contract labor, ~ thru 9/30/17	(2) Bank Account B	Brad Davis and Arlene Davis
10/11/17	10039	500.00	Contract labor 10/1-10/15	Bank Account B	Brad Davis and Arlene Davis
12/14/17	10046	650.00	Contract work Nov-Dec 20th	Bank Account B	Brad Davis and Arlene Davis
12/26/17	10052	600.00	Expenses ~ thru cy 12/31/17 Invoice Work	(2) Bank Account B	Brad Davis and Arlene Davis
Total of 2017		<u>21,275.00</u>			
01/10/18	10055	650.00	Contract Work thru 1/15/18	Bank Account B	Brad Davis and Arlene Davis
01/24/18	10061	650.00	Contract work thru 1/31/18	Bank Account B	Brad Davis and Arlene Davis
02/12/18	10064	650.00	2/1/18 - 2/16/18 Contract labor	Bank Account B	Brad Davis and Arlene Davis
02/26/18	10067	650.00	Contract thru 2/28/18	Bank Account B	Brad Davis and Arlene Davis
03/12/18	10070	700.00	pay period 3/15/18 Contract labor	Bank Account B	Brad Davis and Arlene Davis
03/26/18	10074	650.00	Contract labor thru 3/31/18	Bank Account B	Brad Davis and Arlene Davis
04/03/18	10077	850.00	Contract labor thru 4/15/18 & Supplies/~	(2) Bank Account B	Brad Davis and Arlene Davis
04/11/18	10079	600.00	Contract labor thru 4/30/18	Bank Account B	Brad Davis and Arlene Davis
04/25/18	10082	600.00	Contract labor thru 5/15/18	Bank Account B	Brad Davis and Arlene Davis
05/07/18	10086	650.00	Contract labor thru 5/20/18	Bank Account B	Brad Davis and Arlene Davis
05/23/18	10091	650.00	2nd Qtr Contract reimbursement & labor~	(2) Bank Account B	Brad Davis and Arlene Davis
06/12/18	10093	650.00	22-40 hours contract labor thru 6/15/18	Bank Account B	Brad Davis and Arlene Davis
06/20/18	10095	635.00	Contract labor and 2nd QTR Expense pkg	Bank Account B	Brad Davis and Arlene Davis
06/30/18	10099	350.00	Contract labor agreement	Bank Account B	Brad Davis and Arlene Davis
07/16/18	10102	650.00	Wages Contract ~ thru 7/31/18	(2) Bank Account B	Brad Davis and Arlene Davis
08/29/18	10107	350.00	Contract labor August 2018	Bank Account B	Brad Davis and Arlene Davis
09/21/18	10111	500.00	July, Aug, ~ Contract labor	(2) Bank Account B	Brad Davis and Arlene Davis
12/15/18	10121	750.00	Oct & Nov 2018 Contract labor	Bank Account B	Brad Davis and Arlene Davis
12/15/18	10122	750.00	Dec & January Contract wage	Bank Account B	Brad Davis and Arlene Davis
12/15/18	10123	500.00	Yearly Christmas Bonus	Bank Account B	Brad Davis and Arlene Davis
Total of 2018		<u>12,435.00</u>			
01/01/19	10127	400.00	Calls, Attorney Correspondence 12/18-1/19	Bank Account B	Brad Davis and Arlene Davis
01/22/19	10132	650.00	Feb 2/15/19 Contract/lawyer ~	(2) Bank Account B	Brad Davis and Arlene Davis
01/31/19	10138	1,600.00	Contract labor thru 3/31/19	Bank Account B	Brad Davis and Arlene Davis
03/26/19	10143	400.00	Ozark Gas correspondence; lawyer & bills	Bank Account B	Brad Davis and Arlene Davis
04/04/19	10148	675.00	Contract labor thru 4/30/19 & Ozark Gas ~	(2) Bank Account B	Brad Davis and Arlene Davis
04/24/19	10152	850.00	Contract labor & Expense thru 5/15/19	Bank Account B	Brad Davis and Arlene Davis
05/08/19	10154	625.00	Contract thru 5/31/19	Bank Account B	Brad Davis and Arlene Davis
05/20/19	10156	725.00	June 15th contract labor	Bank Account B	Brad Davis and Arlene Davis
05/28/19	10159	850.00	Contract period 6/18-6/30	Bank Account B	Brad Davis and Arlene Davis
06/17/19	10161	900.00	Wage thru 7/15/19 (Contracted)	Bank Account B	Brad Davis and Arlene Davis
07/02/19	10163	900.00	Contract & Supplies thru 7/31/19	Bank Account B	Brad Davis and Arlene Davis
07/25/19	10168	875.00	Contract wage through 8/15/19	Bank Account B	Brad Davis and Arlene Davis
08/06/19	10170	600.00	Contract thru 8/30/19	Bank Account B	Brad Davis and Arlene Davis
08/21/19	10173	750.00	Contract thru 9/15/19	Bank Account B	Brad Davis and Arlene Davis
09/15/19	10178	400.00	Period Contract thru 9/15/19	Bank Account B	Brad Davis and Arlene Davis
12/07/19	10182	1,350.00	Back pay/~ lawyer work & Salary	(2) Bank Account B	Brad Davis and Arlene Davis
12/07/19	10187	350.00	Year End Bonus	Bank Account B	Brad Davis and Arlene Davis
12/19/19	10191	850.00	Contract thru 12/3/19 & Election Work	Bank Account B	Brad Davis and Arlene Davis

Appendix K  
Naylor-Neelyville Ambulance District  
Improper Payments to Billing Clerk  
January 1, 2017, through June 15, 2023

Check Date	Check Number (1)	Amount	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers
12/31/19	10194	875.00	Board Member ~ & Contract	(2) Bank Account B	Brad Davis and Arlene Davis
Total 2019		<u>14,625.00</u>			
01/17/20	10197	775.00	(Contract thru 1/31/20 & Expenses)	Bank Account B	Brad Davis and Arlene Davis
01/30/20	10201	825.00	Contract work thru 2/15/20	Bank Account B	Brad Davis and Arlene Davis
02/12/20	10206	650.00	Contract & Expenses thru PP 2/28/20	Bank Account B	Brad Davis and Arlene Davis
02/12/20	10208	725.00	Contract & Exp thru 3/15/20 pp	Bank Account B	Brad Davis and Arlene Davis
03/01/20	10210	1,900.00	Last check thru 3/31/20 & Severance agreement	Bank Account B	Brad Davis and Arlene Davis
03/11/20	10213	875.00	(Back Pay missed Summer 2019)	Bank Account B	Brad Davis and Arlene Davis
03/30/20	10215	925.00	COVID Call & Response Hours	Bank Account B	Brad Davis and Arlene Davis
Total 2020		<u>6,675.00</u>			
	Total	<u><u>55,010.00</u></u>			

- (1) The district had 2 bank accounts during the time period of our audit, so two sequences of check numbers are shown. We identify one account as Bank Account A and one account as Bank Account B in this appendix.
- (2) Portions of the memo line of the canceled check, notated by a ~ symbol, were not legible. Thus, the wording is not known.

Appendix L  
Naylor-Neelyville Ambulance District  
Improper Payments to Board Secretary  
January 1, 2017, through June 15, 2023

Check Date	Check Number (1)	Amount	Purpose as Shown in Check Memo Line, if Provided	Bank Account	Check Signers
01/25/17	3628	300.00	PP 1/15/17-1/31/17	Bank Account A	Brad Davis and Arlene Davis
02/28/17	9977	600.00	February Salary	Bank Account B	Brad Davis and Arlene Davis
03/13/17	9980	300.00	PP 3/15/17	Bank Account B	Brad Davis and Arlene Davis
04/13/17	9988	300.00	Salary thru 4/15/17	Bank Account B	Brad Davis and Arlene Davis
04/15/17	9991	4,500.00	45+ years Severance Package	Bank Account B	Brad Davis and Arlene Davis
05/25/17	10002	600.00	May (month) payroll	Bank Account B	Brad Davis and Arlene Davis
06/14/17	10003	300.00	Payroll/Salary	Bank Account B	Brad Davis and Arlene Davis
06/30/17	10008	300.00	(Contract labor) 2 weeks	Bank Account B	Brad Davis and Arlene Davis
07/15/17	10011	300.00	Contract labor 7/15/17	Bank Account B	Brad Davis and Arlene Davis
07/31/17	10016	300.00	Salary	Bank Account B	Brad Davis and Arlene Davis
08/15/17	10023	300.00	Wages thru 8/15/17	Bank Account B	Brad Davis and Arlene Davis
08/31/17	10028	300.00	Wages thru 8/31/17	Bank Account B	Brad Davis and Arlene Davis
09/26/17	10037	200.00	September Contract labor	Bank Account B	Brad Davis and Arlene Davis
12/14/17	10045	750.00	Election contract work/hours	Bank Account B	Brad Davis and Arlene Davis
Total for 2017		<u>9,350.00</u>			
01/10/18	10056	500.00	Contract labor /~	(2) Bank Account B	Brad Davis and Arlene Davis
02/12/18	10065	500.00	Contract labor thru 2/15/18	Bank Account B	Brad Davis and Arlene Davis
02/26/18	10068	350.00	Contract labor thru 2/28/18	Bank Account B	Brad Davis and Arlene Davis
03/12/18	10071	500.00	~Contract labor thru 3/15/18 and missed pay	(2) Bank Account B	Brad Davis and Arlene Davis
03/26/18	10075	450.00	Contract labor thru 3/31/18	Bank Account B	Brad Davis and Arlene Davis
04/25/18	10083	350.00	Contract labor thru 4/30/18	Bank Account B	Brad Davis and Arlene Davis
05/07/18	10087	300.00	Contract labor thru 5/15/18	Bank Account B	Brad Davis and Arlene Davis
05/23/18	10089	500.00	May Pay 2018 - Contract labor	Bank Account B	Brad Davis and Arlene Davis
06/13/18	10094	300.00	Contract service labor thru 6/15/18	Bank Account B	Brad Davis and Arlene Davis
06/30/18	10100	150.00	Contract labor agreement	Bank Account B	Brad Davis and Arlene Davis
07/16/18	10103	250.00	Wages Contracted thru 7/15/18	Bank Account B	Brad Davis and Arlene Davis
09/21/18	10112	200.00	April-Sept Contract labor	Bank Account B	Brad Davis and Arlene Davis
12/15/18	10124	600.00	December 2018 wages	Bank Account B	Brad Davis and Arlene Davis
12/15/18	10125	300.00	Christmas Bonus/yearly	Bank Account B	Brad Davis and Arlene Davis
Total for 2018		<u>5,250.00</u>			
01/01/19	10128	400.00	Election Hours, Salary January	Bank Account B	Brad Davis and Arlene Davis
01/22/19	10133	550.00	Election hours, Expense, Contract 2/15/19	Bank Account B	Brad Davis and Arlene Davis
01/31/19	10137	1,200.00	Contract wages thru (Feb & March)	Bank Account B	Brad Davis and Arlene Davis
03/29/19	10142	600.00	Contract labor thru 4/15/19	Bank Account B	Brad Davis and Arlene Davis
07/02/19	10164	350.00	Contract labor thru 7/31/19	Bank Account B	Brad Davis and Arlene Davis
09/13/19	10176	150.00	Stamps & Contract thru 9/1/19	Bank Account B	Brad Davis and Arlene Davis
12/07/19	10185	750.00	Year End Bonus	Bank Account B	Brad Davis and Arlene Davis
Total for 2019		<u>4,000.00</u>			
01/30/20	10202	900.00	Wages thru 2/15/20 & Election Time	Bank Account B	Brad Davis and Arlene Davis
02/12/20	10209	350.00	Contract Services thru 2/28/20 pp	Bank Account B	Brad Davis and Arlene Davis
05/21/20	10225	350.00	Secretary Duties through May 2020	Bank Account B	Brad Davis and Arlene Davis
12/10/20	10250	750.00	Contract for Election & Yearly BNS	Bank Account B	Brad Davis and Arlene Davis
Total for 2020		<u>2,350.00</u>			
Total		<u><u>20,950.00</u></u>			

- (1) The district had 2 bank accounts during the time period of our audit, so two sequences of check numbers are shown. We identify one account as Bank Account A and one account as Bank Account B in this appendix.
- (2) Portions of the memo line of the canceled check, notated by a ~ symbol, were not legible. Thus, the wording is not known.



# Scott Fitzpatrick

---

## Missouri State Auditor

### Office of Secretary of State

Report No. 2024-007

January 2024

[auditor.mo.gov](https://auditor.mo.gov)



# CITIZENS SUMMARY

## Findings in the audit of the Office of Secretary of State

Voter Registration Data Service Termination	The Office of Secretary of State (SOS) terminated its membership in the Electronic Registration Information Center (ERIC), a multi-state election services cooperative, without fully evaluating the benefits received from the membership, consulting key stakeholders, or having plans to fully replace the benefits received from the membership. As a result, the SOS and local election authorities (LEAs) will have less assurance that the voter rolls of the state are reliable, and will have less useful and timely information for updating voter registration lists. As the State Auditor's Office (SAO) attempted to evaluate the efficacy of the ERIC membership, SOS officials refused to provide reports from ERIC containing potentially duplicate or ineligible voter registrations. This data was then requested and obtained directly from ERIC.
Refusal to Provide Information Required by Statute	In response to inquiries regarding the implementation of a new statutory requirement, the SOS refused to provide certain information about expenditures for cyber security reviews of LEAs. Disclosure of this information to the SAO is required by state law. The SOS refused to provide the names of LEAs receiving cyber security reviews, LEAs planned to receive future reviews, and the results of completed reviews. Due to this refusal, we were unable to fully evaluate the propriety of the related expenditures.
Financial Reporting Controls	In May 2023, the SAO issued Report No. 2023-022, <i>Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters</i> . Included in that report was an audit finding regarding the SOS's financial reporting controls (Finding No. FS2022-006). The SOS did not have adequate controls and procedures over financial reporting of accounts receivable. As a result, civil penalty accounts receivable data submitted to the OA for inclusion in the financial statements for the year ended June 30, 2022, was misstated. If the resulting misstatements had not been identified during the audit, Government Wide - Governmental Activities and Public Education Fund net accounts receivable and related liability balances would have been overstated by at least \$9.7 million in the financial statements.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



---

# Office of Secretary of State

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	1. Voter Registration Data Service Termination .....4 2. Refusal to Provide Information Required by Statute .....9 3. Financial Reporting Controls ..... 11
---	---

---

Organization and Statistical Information	12
---	----

---

### Appendixes

A	Office of Secretary of State's Response to Audit Recommendations.....	15
B	Office of Secretary of State's Termination Letter to ERIC .....	17
C	Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments, 2 Years Ended June 30, 2022.....	18
D	Comparative Statement of Appropriations and Expenditures, 2 Years Ended June 30, 2022.....	23
E	Comparative Statement of Expenditures (From Appropriations), 5 Years Ended June 30, 2022.....	25



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

Honorable John R. (Jay) Ashcroft, Secretary of State  
Jefferson City, Missouri

We have audited certain operations of the Office of Secretary of State, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the 2 years ended June 30, 2022. The objectives of our audit were to:

1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office; as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

The Office of Secretary of State refused to provide certain information related to expenditures for cyber security reviews of local election authorities. Consequently, we were unable to fully evaluate the propriety of those expenditures (see Management Advisory Report finding number 2).

Except as discussed in the prior paragraph, we conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Except as explained in the prior paragraph, we believe the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the office.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our finding arising from our audit of the Office of Secretary of State.

A handwritten signature in black ink, appearing to read "S. Fitzpatrick". The signature is stylized with a large, looped "S" and a distinct "F".

Scott Fitzpatrick  
State Auditor

---

# Office of Secretary of State

## Management Advisory Report

### State Auditor's Findings

---

#### **1. Voter Registration Data Service Termination**

The Office of Secretary of State (SOS) terminated its membership in a multi-state election services cooperative without fully evaluating the benefits received from the membership, consulting key stakeholders, or having plans to fully replace the benefits received from the membership. As a result, the SOS and local election authorities (LEAs) will have less assurance that the voter rolls of the state are reliable, and will have less useful and timely information for updating voter registration lists. In the 5 years since joining the Electronic Registration Information Center (ERIC), the SOS and LEAs were provided information on over 770,000 potentially duplicate voter registration records and over 21,000 deceased voter registration records.

#### Background

The SOS, along with the 116 LEAs throughout the state, maintain an electronic voter registration database containing names, addresses, birth dates, and other identifying information on the approximately 4 million Missouri registered voters. The LEAs use the voter registration lists to ensure votes cast in Missouri elections are cast by eligible and registered voters. Sections 115.163, 115.179, and 115.181, RSMo, require the LEAs to perform procedures prior to primary or general elections for federal office, such as mailing identification cards to voters, canvassing voters, and/or using the federal National Change of Address program (NCOA),<sup>1</sup> that help provide the LEAs with information to verify the accuracy of information on the voter registration lists. Also, Section 115.195, RSMo, requires the state or local registrar of vital statistics to notify LEAs of deaths of Missouri residents for removal from the voter registration lists. The SOS maintains an online registration system that allows registered voters to update their identifying information for address or name changes, and the SOS provides annual funding to the LEAs to assist them with the cost of performing voter registration list maintenance activities.

In January 2018, the SOS became a member of ERIC, a non-profit corporation for fostering election improvements governed by the chief election official of each member state that was then comprised of 22 states and the District of Columbia. According to Secretary Ashcroft's termination letter to ERIC, the state joined ERIC to make elections better, make voter rolls more accurate, and bring greater trust to the election process. Membership in ERIC is intended to supplement the existing efforts of the SOS and LEAs to maintain accurate voter registration lists by using data from other states that is not readily available to the LEAs. ERIC uses member states' databases of voter registrations and motor vehicle drivers' licenses, submitted by members at least every 60 days, and databases from the Social Service Administration (SSA) on deaths to identify records in the voter registration databases that could represent duplicate voter registrations, voters who have moved in-state or out-of-state, or deceased voters. Member states

---

<sup>1</sup> Under the NCOA, entities can receive datasets from the United States Postal Service (USPS) on individuals who have submitted change of address forms to the USPS.



Office of Secretary of State  
Management Advisory Report - State Auditor's Findings

ERIC reports identified a significant number of duplicate records

are required to request ERIC data at least once a year. Member states are required to validate the information in the ERIC reports and then contact the voters to update or correct each voter's record. Upon request from a member, ERIC also matches the member voter registration data with NCOA data. The SOS paid annual ERIC membership fees of \$32,014 during each of the fiscal years ended June 30, 2022, and 2021. However, in March 2023, the SOS terminated its membership in ERIC. At the time the SOS left ERIC, membership had grown to 32 states and the District of Columbia.

During its membership in ERIC the SOS received ERIC reports containing 792,258 records representing potentially duplicate or ineligible voter registrations or inaccurate identifying information. We initially requested ERIC reports from the SOS; however, SOS officials refused to provide these reports or to provide data related to summary statistics of ERIC reports on voter registrations that were duplicates or were of deceased voters. SOS officials later clarified that ERIC data reports were not retained so they could not be provided. We then requested and obtained this data directly from ERIC. Summary data on the number of records identified in ERIC reports during the SOS's membership are as follows:

Missouri ERIC Reports received through March 2023<sup>2</sup>

Report Type	Number of Reports	Number of Records Identified
Deceased voters	25	21,712
In-state duplicate registrations	22	18,242
In-state movers/updates	6	368,420
Cross-state movers	21	383,884

Source: ERIC

ERIC defined each of the reports as follows:

- Deceased voters: Identifies registered voters who have died based on the state's voter registration database and SSA death data.
- In-state duplicate registrations: Identifies registered voters with more than one voter registration in the state's voter registration data.
- In-state movers/updates: Identifies registered voters who appear to have moved within the state based on the state's voter registration database and the driver's license database.
- Cross-state movers: Identifies voters who appear to have moved to another member state based on a more recent record for the voter in the

<sup>2</sup> According to SOS officials, the SOS began receiving complete data from ERIC reports in August 2019.



---

Office of Secretary of State  
Management Advisory Report - State Auditor's Findings

---

voter registration data and/or driver's license data from other member states.

SOS officials indicated the ERIC reports were provided to the LEAs for investigation and to correct voter lists as needed. However, as noted below, the SOS has not summarized the results of the LEAs' investigations of the ERIC records, so the number of records identified in the ERIC reports that resulted in corrections to the voter registration list is unknown.

Impact of leaving ERIC was not fully assessed prior to termination

The SOS did not fully evaluate the benefits received from ERIC or obtain input from key stakeholders prior to terminating the membership. According to discussions with SOS officials, the SOS did not track and analyze the summary data received from the ERIC reports or the results of the LEAs' investigations of the potentially inaccurate records identified by ERIC, and could not provide such summary data when we requested it. SOS officials indicated the ERIC reports were not retained because they were provided to the LEAs, and the LEAs were responsible for follow-up efforts. However, SOS officials stated they did not consult the LEAs prior to making the decision to terminate ERIC membership. Instead, they notified the LEAs after the termination occurred. The LEAs are the primary users of any ERIC reports, and in September 2017 the Missouri Association of County Clerks and Election Authorities adopted a resolution in support of the SOS's efforts to join ERIC to improve the efficiency and quality of voter registration list maintenance for the LEAs.

According to discussions with SOS officials, the number of potential voter registration changes that resulted from ERIC reports was small compared to the total number of voter registration changes that were made during the SOS's membership in ERIC.

ERIC data has not been replaced

The SOS did not develop plans to promptly and fully offset the benefits received from the ERIC matches. SOS officials indicated they have begun new procedures since leaving ERIC to identify inaccuracies in the voter registration lists. SOS officials indicated as of July 2023 they have begun performing monthly searches/queries within the voter registration list and between the voter registration list and the state's driver's license database to identify duplicate or inaccurate voter records. The SOS has reestablished access to NCOA reports every 6 months from the USPS to identify voters who have potentially changed addresses. The SOS has also started the application process to begin receiving national death records from the SSA to search for matching records in the voter registration database, but have yet to obtain access to this data. Also, SOS officials indicated Section 115.165.3, RSMo,<sup>3</sup> which allows registered voters to change their addresses in person

---

<sup>3</sup> This statutory provision was adopted as part of House Bill 1878, Second Regular Session, 101st General Assembly (2022).



---

Office of Secretary of State  
Management Advisory Report - State Auditor's Findings

---

Stated reasons for leaving membership do not involve voter data

with the LEAs on election day, may help improve the accuracy of voter registration lists.

Secretary Ashcroft's termination letter to ERIC (see Appendix B) indicated he had unsuccessfully sought changes in ERIC throughout the previous year and cited concerns about ERIC. However, the concerns do not involve the data received or any negative impact on existing voter data. The concerns cited in the letter were as follows:

- ERIC refuses to require member states to participate in addressing multi-state voter fraud;<sup>4</sup>
- ERIC focuses on adding names to voter rolls by requiring a solicitation to individuals who already had an opportunity to register to vote and made the conscious decision to not be registered;<sup>5</sup>
- ERIC allows for a hyper-partisan individual to be an ex-officio non-voting member on its governance board;<sup>6</sup>
- ERIC unnecessarily restricts how Missouri utilizes data reports;<sup>7</sup> and
- ERIC's benefits to Missouri are limited as only three of the eight states that border Missouri are members.<sup>8</sup>

SOS officials indicated they believed the concerns expressed in Secretary Ashcroft's letter were sufficient justification and support for the decision to terminate the ERIC membership.

## Conclusion

The decision to terminate the ERIC membership will have a negative impact on the states' LEAs and will result in them having less information to identify

---

<sup>4</sup> The ERIC membership agreement allowed member states to request a report after each federal election of voters who may have cast ballots in more than one state or more than one ballot in the same state, but did not require member states to receive those reports or act upon them. Those ERIC reports were based on matches performed of voter participation data provided by the member states who chose to provide the data.

<sup>5</sup> Section 115.160, RSMo, requires eligible persons obtaining or renewing their motor vehicle driver's license to be provided the opportunity to register to vote. Using driver's license and voter registration databases, ERIC produced reports of eligible-but-unregistered voters and required members to contact the persons on the report about registering to vote.

<sup>6</sup> SOS officials indicated they had perceived ERIC had become a politically polarized entity during the course of Missouri's membership. The individual referred to in the letter resigned his position on the board in March 2023.

<sup>7</sup> The ERIC membership agreement prohibited member states from using ERIC data for purposes other than administration of elections. SOS officials indicated Secretary Ashcroft believed the ERIC data would be useful to state agencies providing public benefits to residents.

<sup>8</sup> When the SOS left ERIC, the states of Iowa, Illinois, and Kentucky were ERIC members, while the states of Kansas, Nebraska, Arkansas, Tennessee, and Oklahoma were not ERIC members.



---

Office of Secretary of State  
Management Advisory Report - State Auditor's Findings

---

and correct inaccurate voter records, especially related to potentially duplicate voters in other states. The ERIC membership provided LEAs information on over 770,000 potentially duplicate voter records (including more than 380,000 potentially duplicated records with other states) during the state's participation in the membership. While the SOS and the LEAs have procedures to identify potential duplicates using Missouri data sources, membership in ERIC provides unique access to other states' data that cannot be fully or easily replicated through other means. While the SOS has recently undertaken efforts to replace the benefits received from ERIC, those efforts have not been fully implemented and it is unlikely those procedures will fully offset the value received from the ERIC membership.

Accurate voter registration lists are important for an efficient and reliable voting process, and up-to-date voter registration lists can help prevent ineligible individuals from voting or eligible voters from voting multiple times in an election. While membership in ERIC is not statutorily required, it is important the SOS ensure that records within the voter registration system are accurate and updated regularly. Significant decisions by the SOS affecting the efforts of the LEAs and SOS to ensure accuracy of the lists must carefully consider all benefits and alternatives, involve key stakeholders, and be fully documented to ensure the decisions are effective and adequately supported.

## Recommendation

The SOS obtain the input of the LEAs regarding the data no longer provided by ERIC and evaluate the effectiveness of current voter registration list maintenance procedures. The SOS should also continue to assess if efforts to replace the data no longer available will be effective, and take appropriate action to ensure the LEAs have the most appropriate data available to ensure the completeness and reliability of the state's voter registration data.

## Auditee's Response

*The SOS disagrees with this recommendation. The full SOS response is provided in Appendix A.*

## Auditor's Comment

In response to the recommendation that the SOS obtain the input of the LEAs regarding the State's ERIC membership, the SOS states the SAO's understanding of the partnership between SOS and LEAs regarding ERIC is wrong, and the departure from ERIC was a "business decision" not requiring consultation with the LEAs. While it is unclear what the SOS believes the SAO is misunderstanding, we have not disputed the SOS's authority to withdraw from ERIC on its own. However, there are compelling reasons why the SOS should have consulted with the LEAs prior to withdrawing its membership. First, Missouri became a member of ERIC only after the adoption of a resolution by the LEAs requesting the membership. Second, the LEAs were the primary beneficiaries of the membership per Missouri election law which establishes the county clerk or board of election commissioners as the election authority responsible for entering voter registration and voter history information into Missouri's computerized registration system established in Section 115.157, RSMo.





---

Office of Secretary of State  
Management Advisory Report - State Auditor's Findings

---

The SOS response further states the SAO's recommendation is subjective and does not cite any violation of state law, accounting principle, or Governmental Accounting Standards Board (GASB) statement. However, the objectives of this audit extend well beyond evaluation of compliance with state law and accounting principles and statements, and include evaluation of management practices, as permitted by Section 29.185, RSMo. *Government Auditing Standards* for performance audits require auditors to obtain sufficient, appropriate evidence to provide a reasonable basis for addressing the audit objectives and supporting the findings and conclusions. This finding is supported by sufficient and appropriate evidence showing the impact of the management practice in question and is not merely a subjective opinion.

---

## **2. Refusal to Provide Information Required by Statute**

In response to inquiries regarding the implementation of a new statutory requirement, the SOS refused to provide certain information about expenditures for cyber security reviews of LEAs. Disclosure of this information to our office is required by state law. The SOS refused to provide the names of LEAs receiving cyber security reviews, LEAs planned to receive future reviews, and the results of completed reviews.

SOS officials stated the information would not be provided because it must be protected, and provided language from the state's Sunshine Law, Section 610.021.1(21), RSMo, as justification. According to the SOS, the information requested relates to important computer operations, and the disclosure of the information could expose LEA computer systems to potential attack. Section 610.021, RSMo, sets forth when a governmental entity is authorized (but not required) to close records to the public, to the extent the disclosure of the records is not otherwise required by law. Contrary to the SOS's assertion, the Sunshine Law does not require the closure of the records listed in Section 610.021(21), RSMo, but instead merely gives discretion to close the records listed therein to the public. Section 29.070, RSMo, requires auditors to maintain confidentiality of information obtained during audits, and further, the disclosure of these records to the Auditor is required by Section 29.235.1(1), RSMo.<sup>9</sup> The State Auditor's Office routinely accesses closed records in the performance of its duties, and the state's Sunshine Law does not allow the SOS to shield any records from disclosure to the State Auditor.

Section 115.225.6, RSMo,<sup>10</sup> effective August 28, 2022, requires each of the LEAs to allow for a cyber security review by the SOS or a firm specializing in cyber security reviews once every 2 years. According to SOS officials, the LEAs were offered the option of having a cyber security review performed

---

<sup>9</sup> Section 29.235.1(1), RSMo, states, in part, "The auditor and the auditor's authorized agents are authorized to: (1) Examine all books, accounts, records, reports, vouchers of any state agency or entity subject to audit, insofar as they are necessary to conduct an audit under this chapter. . ."

<sup>10</sup> This statutory provision was adopted as part of House Bill 1878, Second Regular Session, 101st General Assembly (2022).



---

Office of Secretary of State  
Management Advisory Report - State Auditor's Findings

---

once every 2 years beginning in September 2019, with the reviews being paid from SOS appropriations. The agreement between the SOS and the cyber security review vendor indicated the fee for each election security assessment ranged from \$10,340 to \$53,215, depending on the number of voters in the LEA boundaries. According to the agreement, an election security scorecard and report of the assessment results were to be prepared by the vendor and provided to the LEA and SOS. SOS expenditures to the vendor for cyber security assessments totaled approximately \$165,000, \$150,000, and \$1,540,863 during fiscal years ended June 30, 2022, 2021, and 2020, respectively. Based on expenditure information available in the state accounting system (SAM II), it appears a significant majority of the LEAs have completed cyber security reviews through fiscal year 2022.

Without further information from the SOS about the reviews performed and planned, we were unable to obtain sufficient evidence to evaluate the steps taken by the SOS to comply with the new state law. Additionally, since the vendor's price varies based on the size of the LEA, without information identifying the LEAs, we could not ensure the amounts paid by the SOS were in accordance with the agreement. In addition, because the SOS refused to provide the results of the security assessments, we could not ensure the payments were for services delivered and could not assess the impact or effectiveness of the new requirement.

While Section 29.235.1(1), RSMo, requires disclosure of the information requested, we were able to determine through other means that, at a minimum, the cyber security reviews appear to have been materially completed. In the interest of preserving resources and ensuring the timely completion of the audit, we did not pursue legal remedies to obtain the information the SOS refused to provide.

## Recommendation

SOS officials provide information requested by the State Auditor as required by state law.

## Auditee's Response

*The SOS disagrees with this recommendation. The full SOS response is provided in Appendix A.*

## Auditor's Comment

The SOS has provided no valid statutory reasoning as to why the information requested was not provided. Rather, the SOS response states it is the belief of the SOS that the information was too potentially harmful to the election system to share in accordance with state law. The SOS response further states it is unfair for the SOS to be judged about the new law requiring cyber security reviews since the law took effect two months after the audit period, and the law allows the SOS until August 2024 to complete the reviews for each LEA. However, audit inquiries to the SOS about the cyber security reviews occurred approximately 7 months after the law became effective, and as explained in the finding, information about the reviews planned and performed was needed to evaluate the steps taken by the SOS to comply with the new law.



Office of Secretary of State  
Management Advisory Report - State Auditor's Findings

---

### 3. Financial Reporting Controls

In May 2023, the Office of the State Auditor issued Report No. 2023-022, *Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters*. Included in that report was an audit finding regarding the SOS's financial reporting controls (Finding No. FS2022-006). The SOS did not have adequate controls and procedures over financial reporting of accounts receivable. As a result, civil penalty accounts receivable data submitted to the OA for inclusion in the financial statements for the year ended June 30, 2022, was misstated. If the resulting misstatements had not been identified during the audit, Government Wide - Governmental Activities and Public Education Fund net accounts receivable and related liability balances would have been overstated by at least \$9.7 million in the financial statements.

The SOS disagreed with the audit finding. The audit finding and the SOS's response, including explanation and specific reasons for disagreement, are included in our *Annual Comprehensive Financial Report - Report on Internal Control, Compliance, and Other Matters* (Report No. 2023-022) and the SOS's Corrective Action Plan is included in the *Single Audit Report* (Report No. 2023-030).

---

# Office of Secretary of State

## Organization and Statistical Information

---

The Office of Secretary of State is an elective office as provided in the Missouri Constitution. Article IV, Sections 14 and 16, established the duties of the Secretary of State to (1) be custodian of the state seal, (2) keep a register of the official acts of the governor, (3) be custodian of records and documents, and (4) perform such duties in relation to elections and corporations as provided by law, and (5) file administrative rules and regulations.

To accommodate the responsibilities of record keeping, registration, and administration, the Secretary of State's office is divided into the following major divisions: Business Services, Elections, Securities, State Library, Records Services, and Administrative Rules. Some areas are composed of separate sections that perform specific functions.

Business Services Division: This division is comprised of four sections: Notaries and Commissions, Corporations, Uniform Commercial Code (UCC), and Safe at Home. The Notaries and Commissions section maintains the oath of office, official signature, and official bond of each notary; authenticates the official signature of the governor; maintains the Great Seal of the State of Missouri; maintains bonds and oaths of office for state officials; and is responsible for the official signature, facsimile signature filings, and resident agent filings. The Corporations section handles the registration and maintenance of over 1,319,000 active businesses registered in Missouri. Businesses file various documents required by law such as creation documents, annual reports, amendments, mergers, consolidations, dissolutions, terminations, withdrawals, and conversions. The Corporations section is also responsible for trademark and service mark filings. The UCC section is responsible for perfecting personal property liens and other creditor interests. These liens are perfected by filing a financing statement in the accepted standardized format. The Safe at Home address confidentiality program was created in 2007 to help protect survivors of domestic violence, sexual assault, rape, human trafficking, stalking, or other crimes who fear future harm in their efforts to stay safe by providing a designated address to use when creating new public records. The division oversees regional offices for business filings in St. Louis, Kansas City, and Springfield.

Elections Division: This division oversees all statewide elections for candidates, various judges, and statewide ballot issues; prepares statewide ballots for primary, general, and certain special elections; and certifies and publishes election results. In addition, the division certifies statewide ballot measures that are proposed by the General Assembly or through the initiative and referendum petition process, including the oversight of signature verification. The division assists Missouri's 116 local election authorities (LEAs) in administering elections, and the division promulgates rules governing elections; cooperates with other officials, schools, and civic organizations to provide materials to support voter registration, civic responsibility, and education. The division is also responsible for



---

Office of Secretary of State  
Organization and Statistical Information

---

coordinating Missouri's compliance with federal election law, including the Help America Vote Act of 2002 (HAVA). The Elections Integrity Unit investigates concerns received from voters and LEAs.

Securities Division: This division is responsible for ensuring compliance with state securities laws. This responsibility includes enforcement of the law when violations occur, and the registration of securities, broker-dealers, agents, investment advisers and investment advisor representatives. State securities laws are intended to protect investors from unsuitable investment recommendations, dishonest or unethical practices, and fraudulent investment schemes. The division is composed of the Enforcement, Registration, and Investor Education sections. The Enforcement section receives and investigates complaints. Each year this section receives numerous investor complaints, which may result in the initiation of investigations, many of which result in cease and desist orders, consent orders, censures, investor restitutions, civil penalties, or criminal prosecutions. The Registration section regulates the registration of individuals, firms, and securities. This section performs routine and for-cause inspections and pre-registration exams of the offices of broker-dealers and investment advisers to ensure compliance with Missouri securities laws. In addition, this section reviews proposed securities offerings to ensure that offerings are "fair, just, and equitable." The Investor Education section creates and promotes initiatives designed to educate and assist investors.

Missouri State Library: The library is responsible for providing library and reference services to Missouri state government; providing library services to the blind and visually impaired; and promoting the development and improvement of library services throughout the state. To fulfill these responsibilities, the library is composed of three sections: Library Development, Reference Services, and the Wolfner Library. The Library Development section supports libraries through consultation, administration of grant programs, education, and statewide programs. The section administers several programs to provide funds and services for libraries. The Reference Services section supports the research needs of Missouri state government employees. The Wolfner Library serves as the public library for Missourians unable to use standard print materials because of visual or physical disability. Wolfner services are available to qualified Missourians at no charge.

Records Services Division: This division is responsible for managing both the current and historical records of the state, ensuring they are preserved and making them accessible to Missouri citizens. The division is composed of three sections: the Missouri State Archives, Records Management, and Local Records. The Missouri State Archives is the official repository for government records of enduring value. The Records Management section provides state agencies with the necessary instruments to effectively manage



---

Office of Secretary of State  
Organization and Statistical Information

---

information and records, in order to promote the efficiency and continuity of government, document the rights of Missouri citizens, and preserve the state's heritage. The Local Records section advises, educates, and encourages the custodians of local records in the use of sound records management and archival practices.

Administrative Rules Division: This division is charged with setting uniform standards, procedures, and guidelines for the preparation and publishing of rules in the Missouri Register and the Missouri Code of State Regulations.

The office also includes the following divisions: Information Technology, Communications and Publications, Fiscal and Facilities, and Human Resources. The Information Technology Division coordinates, develops, implements, and supports information technology solutions for the office. The Communications and Publications Division handles a variety of printing and graphic arts responsibilities for the office, including the publication of the Official Manual. The Fiscal and Facilities Division provides fiscal, budget, procurement, and facilities management support and general office services. The Human Resources Division supports personnel recruitment, compensation, benefits, training, and performance evaluation for the office.

On January 9, 2017, John R. (Jay) Ashcroft was inaugurated as the state's fortieth Secretary of State. He was re-elected in November 2020. His term expires in January 2025.

At June 30, 2022, the office employed 198 full-time and 10 part-time employees.

## Financial Activity

A summary of the office's operating financial activity is presented in the Appendixes C through E. In addition, the office collected \$29,518,804 and \$27,298,303 in General Revenue Fund receipts during the years ended June 30, 2022, and 2021, respectively.



Appendix A  
Office of Secretary of State  
Office of Secretary of State's Response to Audit Recommendations



STATE CAPITOL  
(573) 751-2379

JOHN R. ASHCROFT  
SECRETARY OF STATE  
STATE OF MISSOURI

JAMES C. KIRKPATRICK  
STATE INFORMATION CENTER  
(573) 751-4936

December 11, 2023

Honorable Scott Fitzpatrick  
Missouri State Auditor  
301 West High Street, Room 880  
P.O. Box 869  
Jefferson City, Missouri

We have reviewed the findings from your office's audit of the Secretary of State. Below you will find our responses to the audit findings.

**MAR 1 Recommendation:** The SOS obtain the input of the LEAs regarding the data no longer provided by ERIC and evaluate the effectiveness of current voter registration list maintenance procedures. The SOS should also continue to assess if efforts to replace the data no longer available will be effective, and take appropriate action to ensure the LEAs have the most appropriate data available to ensure the completeness and reliability of the state's voter registration data.

Department's Response: The department disagrees with this finding. While we can appreciate the perspective of the SAO, their understanding of the partnership between SOS and LEAs regarding ERIC is wrong. SOS has been providing list maintenance support to LEAs for over 20 years with a centralized voter registration system. Under this administration all LEAs became participants in one unified system. During the time frame, identified by the SAO, over thirty million updates were made to the voter registration system. LEAs have many tools available for them to maintain voter records, and voter records are updated daily. ERIC, was one tool used for a very short period of time. Of the four reports cited, SOS is providing three plus others that ERIC could not provide. And the fourth report some states provide notice to our office which we forward on to the LEA. It is also important to note that many states are not members of ERIC, only two out of eight states surrounding Missouri currently are members. While there was some benefit to joining ERIC, the overall value was less than expected; as stated by the Secretary in the withdraw letter contained within and the footnotes of this audit. ERIC is a membership-based organization, one which the benefits decreased, once other states left, and when it refused to make necessary reforms. Leaving ERIC was a business decision, one fully within the purview of the SOS. For the SAO to assert the SOS should have consulted LEAs, is like asking LEAs if we should be members of the National Association of State Election Directors. SOS has not violated any state law, principle of accounting, or GASB statement; this is simply the SAO's subjective opinion.



Appendix A  
Office of Secretary of State  
Office of Secretary of State's Response to Audit Recommendations

**MAR 2 Recommendation: SOS officials provide information requested by the State Auditor as required by state law.**

Department's Response: The department disagrees with this finding. No one in this state takes more seriously the integrity and security of our election systems than Secretary of State Jay Ashcroft and his office. In January of 2017 the election systems were declared to be critical infrastructure by the Secretary of Homeland Security. With that in mind the SOS has partnered with LEAs throughout the state to support their efforts to protect and secure this critical infrastructure. The SOS provided the SAO, all financial information, sample statement of work documents, and an explanation of what we offer LEAs. SAO sought the cyber security reports themselves, which SOS assured LEAs would not be shared outside our agency. SOS believes that releasing this information to anyone, has the potential to inflict great harm on the election system. This is not a statement regarding the ability of SAO to hold confidential information, but rather if an entity does not have the information there is no risk in revealing said information. The SOS also takes issue with the SAO implying the cyber security was required when the law did not go into effect until two months after the scope of the audit period. Further, SOS has until August of 2024 to complete the required cyber security reviews with each jurisdiction. To judge an agency against a measure that did not exist at the time is unfair and a poor practice. The risk of sharing this information with SAO is simply too great. The unintended consequences will result in limited or no participation from counties in the future, and create unnecessary exposure to highly sensitive cyber security information.

John R. Ashcroft  
Secretary of State





Appendix B  
Office of Secretary of State  
Office of Secretary of State's Termination Letter to ERIC



JOHN R. ASHCROFT  
SECRETARY OF STATE  
STATE OF MISSOURI

STATE CAPITOL  
(573) 751-2379

JAMES C. KIRKPATRICK  
STATE INFORMATION CENTER  
(573) 751-4936

March 06, 2023

Shane Hamlin  
Executive Director of ERIC  
1201 Connecticut Ave NW Ste 600  
Washington, DC 20036

Dear Director Hamlin,

As the chief election authority in the state of Missouri, it is my duty to oversee the running of our elections. I take this responsibility very seriously and Missouri's elections lead the country in accessibility, security, and creditability. Five years ago, Missouri joined ERIC to make elections better, voter rolls more accurate, and bring greater trust to the election process. During my time with ERIC I came to the realization that several changes needed to be made in ERIC's governing documents. Over the last year I led several states, working to bring about necessary changes, but ERIC refused. Therefore, I hereby notify you that Missouri is terminating its membership with ERIC. Below are some of the reasons that led to this decision.

- ERIC refuses to require member states to participate in addressing multi-state voter fraud.
- ERIC focuses on adding names to voter rolls by requiring a solicitation to individuals who already had an opportunity to register to vote and made the conscious decision to not be registered.
- ERIC allows for a hyper-partisan individual to be an ex-officio non-voting member on its governance board.
- ERIC unnecessarily restricts how Missouri utilizes data reports.
- ERIC's benefits to Missouri are limited as only three of the eight states that boarder Missouri are members.

I had hoped that at the February board meeting that ERIC would make necessary changes. The failure of ERIC to do so was disappointing but made this decision easy.

Sincerely,

John R. Ashcroft

600 W. Main Street • Jefferson City 65101

Administrative Rules • Business Services • Elections • Publications • Securities • State Archives • State Library • Wolfner Library

## Appendix C

### Office of Secretary of State Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments 2 Years Ended June 30, 2022

	Year Ended June 30,	
	2022	2021
<b>RECORDS-FEDERAL FUND</b>		
Receipts	\$ 2,750	11,310
Disbursements	2,750	11,310
Receipts Over (Under) Disbursements	0	0
Transfers In	0	0
Transfers Out	0	0
Receipts Over (Under) Disbursements and Transfers	0	0
Cash and Investments, July 1	0	0
Cash and Investments, June 30	\$ 0	0
<b>ELECTION ADMINISTRATION IMPROVEMENTS FUND</b>		
Receipts <sup>1</sup>	\$ 1,300,850	(1,843,494)
Disbursements	6,736,350	4,557,933
Receipts Over (Under) Disbursements	(5,435,500)	(6,401,427)
Transfers In <sup>2</sup>	4,284,000	3,284,000
Transfers Out <sup>3</sup>	(93,442)	(132,689)
Receipts Over (Under) Disbursements and Transfers	(1,244,942)	(3,250,116)
Cash and Investments, July 1	21,549,203	24,799,319
Cash and Investments, June 30	\$ 20,304,261	21,549,203
<b>FEDERAL AND OTHER GRANTS FUND</b>		
Receipts	\$ 85,779	0
Disbursements	0	0
Receipts Over (Under) Disbursements	85,779	0
Transfers In	0	0
Transfers Out	0	0
Receipts Over (Under) Disbursements and Transfers	85,779	0
Cash and Investments, July 1	0	0
Cash and Investments, June 30	\$ 85,779	0
<b>FEDERAL FUNDS FUND</b>		
Receipts	\$ 3,261,367	2,818,063
Disbursements	3,135,197	2,704,597
Receipts Over (Under) Disbursements	126,170	113,466
Transfers In	0	0
Transfers Out <sup>3</sup>	(124,087)	(139,464)
Receipts Over (Under) Disbursements and Transfers	2,083	(25,998)
Cash and Investments, July 1	18,435	44,433
Cash and Investments, June 30	\$ 20,518	18,435

## Appendix C

### Office of Secretary of State Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments 2 Years Ended June 30, 2022

	Year Ended June 30,	
	2022	2021
<b>TECHNOLOGY TRUST FUND</b>		
Receipts	\$ 3,198,948	3,186,705
Disbursements	3,146,957	2,367,702
Receipts Over (Under) Disbursements	51,992	819,003
Transfers In <sup>4</sup>	4,632	0
Transfers Out <sup>3</sup>	(187,441)	(171,999)
Receipts Over (Under) Disbursements and Transfers	(130,817)	647,004
Cash and Investments, July 1	4,169,998	3,522,994
Cash and Investments, June 30	\$ 4,039,181	4,169,998
<b>LOCAL RECORDS PRESERVATION FUND</b>		
Receipts	\$ 1,176,171	1,433,223
Disbursements	739,660	781,075
Receipts Over (Under) Disbursements	436,511	652,148
Transfers In	0	0
Transfers Out <sup>3</sup>	(281,366)	(1,337,052)
Receipts Over (Under) Disbursements and Transfers	155,145	(684,904)
Cash and Investments, July 1	2,410,410	3,095,314
Cash and Investments, June 30	\$ 2,565,555	2,410,410
<b>MISSOURI STATE ARCHIVES-ST. LOUIS TRUST FUND</b>		
Receipts	\$ 0	0
Disbursements	0	0
Receipts Over (Under) Disbursements	0	0
Transfers In	0	0
Transfers Out	0	(2,557)
Receipts Over (Under) Disbursements and Transfers	0	(2,557)
Cash and Investments, July 1	0	2,557
Cash and Investments, June 30	\$ 0	0
<b>INVESTOR RESTITUTION FUND</b>		
Receipts	\$ 210,412	80,176
Disbursements	170,412	88,783
Receipts Over (Under) Disbursements	40,000	(8,607)
Transfers In	0	0
Transfers Out	0	0
Receipts Over (Under) Disbursements and Transfers	40,000	(8,607)
Cash and Investments, July 1	16,730	25,337
Cash and Investments, June 30	\$ 56,730	16,730

## Appendix C

Office of Secretary of State

Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments

2 Years Ended June 30, 2022

	Year Ended June 30,	
	2022	2021
<b>FAMILY TRUST COMPANY FUND</b>		
Receipts	\$ 84	16,055
Disbursements	0	0
Receipts Over (Under) Disbursements	84	16,055
Transfers In	0	0
Transfers Out <sup>3</sup>	(3,318)	0
Receipts Over (Under) Disbursements and Transfers	(3,234)	16,055
Cash and Investments, July 1	23,318	7,263
Cash and Investments, June 30	\$ 20,084	23,318
<b>LIBRARY NETWORKING FUND</b>		
Receipts	\$ 472	600
Disbursements	776,453	776,851
Receipts Over (Under) Disbursements	(775,981)	(776,251)
Transfers In <sup>5</sup>	776,000	776,000
Transfers Out	0	0
Receipts Over (Under) Disbursements and Transfers	19	(251)
Cash and Investments, July 1	137	388
Cash and Investments, June 30	\$ 156	137
<b>INVESTOR EDUCATION AND PROTECTION FUND</b>		
Receipts	\$ 472,491	146,883
Disbursements	598,591	284,340
Receipts Over (Under) Disbursements	(126,100)	(137,457)
Transfers In	0	0
Transfers Out <sup>3</sup>	(247,147)	(4,124,961)
Receipts Over (Under) Disbursements and Transfers	(373,247)	(4,262,418)
Cash and Investments, July 1	2,114,137	6,376,555
Cash and Investments, June 30	\$ 1,740,890	2,114,137

## Appendix C

Office of Secretary of State

Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments

2 Years Ended June 30, 2022

	Year Ended June 30,	
	2022	2021
<b>STATE DOCUMENT PRESERVATION FUND</b>		
Receipts	\$ 183	402
Disbursements	0	0
Receipts Over (Under) Disbursements	183	402
Transfers In	0	0
Transfers Out	0	0
Receipts Over (Under) Disbursements and Transfers	183	402
Cash and Investments, July 1	4,390	3,988
Cash and Investments, June 30	\$ 4,573	4,390
<b>WOLFNER LIBRARY FUND</b>		
Receipts	\$ 9,211	9,134
Disbursements	3,262	6,558
Receipts Over (Under) Disbursements	5,949	2,576
Transfers In	0	0
Transfers Out <sup>3</sup>	(116)	(127)
Receipts Over (Under) Disbursements and Transfers	5,833	2,449
Cash and Investments, July 1	682,364	679,915
Cash and Investments, June 30	\$ 688,197	682,364
<b>FEDERAL STIMULUS FUND</b>		
Receipts	\$ 0	4,106,405
Disbursements	0	4,106,405
Receipts Over (Under) Disbursements	0	0
Transfers In	0	0
Transfers Out	0	0
Receipts Over (Under) Disbursements and Transfers	0	0
Cash and Investments, July 1	0	0
Cash and Investments, June 30	\$ 0	0

## Appendix C

Office of Secretary of State

Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments

2 Years Ended June 30, 2022

	Year Ended June 30,	
	2022	2021
<b>FEDERAL STIMULUS 2021 FUND</b>		
Receipts	\$ 1,822,313	0
Disbursements	1,822,313	0
Receipts Over (Under) Disbursements	0	0
Transfers In	0	0
Transfers Out	0	0
Receipts Over (Under) Disbursements and Transfers	0	0
Cash and Investments, July 1	0	0
Cash and Investments, June 30	\$ 0	0
 Total Cash and Investments, June 30, All Funds	 \$ 29,525,924	 30,989,122

<sup>1</sup> Receipts for the fiscal year ended June 30, 2021, reflect the reclassification of approximately \$3.8 million of receipts of federal funds from the Election Administration Improvements Fund to the Federal Stimulus Fund. These receipts had been recorded to the Election Administration Improvements Fund in the fiscal year ended June 30, 2020.

<sup>2</sup> In accordance with Section 115.077, RSMo, a transfer is made annually from the General Revenue Fund to the Election Administration Improvement Fund in an amount no less than the total election expenditures in fiscal year 2020 to comply with the Help America Vote Act of 2002.

<sup>3</sup> Transfers Out generally include payments for fringe benefits and the state's cost allocation plan. Also, in the fiscal year ended June 30, 2021, transfers were made to the General Revenue Fund totaling \$1 million and \$4 million from the Local Records Preservation Fund and the Investor Education and Protection Fund, respectively.

<sup>4</sup> This represents transfers from the General Revenue Fund for proceeds of surplus property sales.

<sup>5</sup> In accordance with Section 143.183, RSMo, a transfer is made annually from the General Revenue Fund to the Library Networking Fund equal to 10 percent of the annual estimate of taxes generated from the nonresident entertainer and professional athletic team income tax.

## Appendix D

Office of Secretary of State  
Comparative Statement of Appropriations and Expenditures  
2 Years Ended June 30, 2022

	Year Ended June 30,					
	2022			2021		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
<b>GENERAL REVENUE FUND</b>						
Personal Service	\$ 8,249,416	7,850,576	398,840	7,977,604	7,767,036	210,568
Expense and Equipment	1,625,226	1,375,175	250,051	1,625,226	1,274,462	350,764
Expenses of initiative referendum and constitutional amendments	1	0	1	1,350,001	1,276,614	73,387
Refunds of securities, corporations, uniform commercial code, and miscellaneous collections	50,000	12,387	37,613	50,000	46,132	3,868
Remote Electronic Access for Libraries Program	3,109,250	3,109,250	0	2,000,000	1,500,000	500,000
Election costs associated with absentee ballots	70,000	43,053	26,947	373,543	92,221	281,322
Aid to public libraries	3,504,001	3,504,001	0	3,654,001	3,654,001	0
Payment of real property leases, utilities, systems furniture, and structural modifications -	624,754	602,631	22,123	607,176	584,280	22,896
Operation of state-owned facilities, utilities, systems furniture, and structural modifications	1,206,397	1,175,319	31,078	990,357	954,814	35,543
Total General Revenue Fund	18,439,045	17,672,392	766,653	18,627,908	17,149,560	1,478,348
<b>RECORDS-FEDERAL FUND</b>						
Historical repository grants	50,000	2,750	47,250	50,000	11,310	38,690
Total Records-Federal Fund	50,000	2,750	47,250	50,000	11,310	38,690
<b>ELECTION ADMINISTRATION IMPROVEMENT FUND</b>						
Expense and Equipment	12,113,232	5,764,874	6,348,358	16,113,232	3,325,221	12,788,011
Personal Service	294,316	164,466	129,850	291,401	222,296	69,105
Federal Election Reform	10,237,263	807,011	9,430,252	6,237,263	1,010,416	5,226,847
Total Election Administration Improvement Fund	22,644,811	6,736,351	15,908,460	22,641,896	4,557,933	18,083,963
<b>FEDERAL AND OTHER FUND</b>						
Grants and Projects	200,000	0	200,000	200,000	0	200,000
Total Federal and Other Fund	200,000	0	200,000	200,000	0	200,000
<b>FEDERAL FUNDS FUND</b>						
Personal Service	284,548	178,968	105,580	266,588	199,890	66,698
Expense and Equipment	152,574	59,892	92,682	152,574	69,075	83,499
Allotments, grants, and contributions from the Federal Government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	4,125,000	2,896,337	1,228,663	4,125,000	2,435,632	1,689,368
Total Federal Funds Fund	4,562,122	3,135,197	1,426,925	4,544,162	2,704,597	1,839,565
<b>TECHNOLOGY TRUST FUND</b>						
Personal Service	396,997	266,707	130,290	393,067	248,078	144,989
Expense and Equipment	3,161,180	2,866,945	294,235	3,161,180	2,102,828	1,058,352
Refunds	10,000	1,620	8,380	10,000	5,310	4,690
Operation of state-owned facilities, utilities, systems furniture, and structural modifications	11,705	11,685	20	11,648	11,486	162
Total Technology Trust Fund	3,579,882	3,146,957	432,925	3,575,895	2,367,702	1,208,193
<b>BLUE BOOK PRINTING FUND</b>						
Blue Book Printing	50,000	20,323	29,677	50,000	28	49,972
Total Blue Book Printing Fund	50,000	20,323	29,677	50,000	28	49,972
<b>LOCAL RECORDS PRESERVATION FUND</b>						
Payment of real property leases, utilities, systems furniture, and structural modifications -	3,603	2,805	798	2,104	2,007	97
Operation of state-owned facilities, utilities, systems furniture, and structural modifications	6,819	6,674	145	5,607	5,403	204
Personal Service	1,140,908	425,190	715,718	1,079,197	534,212	544,985
Expense and Equipment	319,969	33,454	286,515	319,969	25,600	294,369
Local records preservation grants	400,000	271,537	128,463	400,000	213,854	186,146
Total Local Records Preservation Fund	1,871,299	739,660	1,131,639	1,806,877	781,076	1,025,801
<b>INVESTOR RESTITUTION FUND</b>						
Reimbursement to victims of securities fraud and other violations	2,000,000	170,465	1,829,535	2,000,000	88,783	1,911,217
Total Investor Restitution Fund	2,000,000	170,465	1,829,535	2,000,000	88,783	1,911,217

Appendix D

Office of Secretary of State  
Comparative Statement of Appropriations and Expenditures  
2 Years Ended June 30, 2022

	Year Ended June 30,					
	2022			2021		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
<b>FAMILY TRUST COMPANY FUND</b>						
Implementation of the Family Trust Company Act	20,000	0	20,000	20,000	0	20,000
Total Family Trust Company Fund	20,000	0	20,000	20,000	0	20,000
<b>LIBRARY NETWORKING FUND</b>						
Library networking grants and other grants and donations	1,110,000	776,453	333,547	1,110,000	776,851	333,149
Total Library Networking Fund	1,110,000	776,453	333,547	1,110,000	776,851	333,149
<b>INVESTOR EDUCATION AND PROTECTION FUND</b>						
Personal Service	703,551	412,553	290,998	696,586	213,119	483,467
Expense and Equipment	547,964	163,018	384,946	547,964	48,745	499,219
Operation of state-owned facilities, utilities, systems furniture, and structural modifications	23,058	23,020	38	22,792	22,476	316
Total Investor Education and Protection Fund	1,274,573	598,591	675,982	1,267,342	284,340	983,002
<b>STATE DOCUMENT PRESERVATION FUND</b>						
Preserving legal, historical, and genealogical materials and making them available to the public	25,000	0	25,000	25,000	0	25,000
Total State Document Preservation Fund	25,000	0	25,000	25,000	0	25,000
<b>WOLFNER LIBRARY FUND</b>						
Expense and Equipment	30,000	3,262	26,738	30,000	6,558	23,442
Total Wolfner Library Fund	30,000	3,262	26,738	30,000	6,558	23,442
<b>FEDERAL STIMULUS 2021 FUND</b>						
Federal Election Reform	0	0	0	16,100,000	3,834,944	12,265,056
Allotments, grants, and contributions from the Federal Government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	3,340,336	1,822,313	1,518,023	750,000	271,461	478,539
Total Federal Stimulus 2021 Fund	3,340,336	1,822,313	1,518,023	16,850,000	4,106,405	12,743,595
Total All Funds	\$ 59,197,068	34,824,714	24,372,354	\$ 72,799,080	32,835,143	39,963,937

The lapsed balances include the following withholdings made at the Governor's request:

	Year Ended June 30,	
	2022	2021
<b>General Revenue Fund</b>		
Library networking grants and other donations		
Library Networking Fund	\$ 24,000	24,000
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	18,229	18,199
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	29,757	29,711
Total General Revenue Fund	\$ 71,986	71,910



## Appendix E

### Office of Secretary of State Comparative Statement of Expenditures (From Appropriations) 5 Years Ended June 30, 2022

	Year Ended June 30,				
	2022	2021	2020	2019	2018
Salaries and wages	\$ 9,298,462	9,184,634	9,160,140	8,923,317	8,819,282
Travel, in-state	30,768	17,271	35,387	43,369	51,974
Travel, out-of-state	10,563	0	21,666	30,594	28,925
Fuel and utilities	87,372	67,301	75,025	69,544	80,528
Supplies	620,306	1,595,694	753,983	805,446	707,267
Professional development	111,914	116,476	112,072	115,678	117,159
Communication services and supplies	159,553	161,416	179,568	203,843	225,334
Services:					
Professional	5,959,689	4,806,641	5,015,641	9,553,635	5,257,948
Housekeeping and janitorial	15,174	13,424	12,989	12,989	13,289
Maintenance and repair	2,503,276	2,783,083	2,172,733	2,740,571	2,413,237
Equipment:					
Computer	349,382	558,003	1,606,691	900,727	1,359,345
Motorized	0	0	19,925	34,273	16,751
Office	2,270	21,715	30,892	45,701	110,613
Other	39,727	66,108	11,809	140,061	70,675
Property and improvements	8,083	591	17,621	13,214	5,545
Building lease payments	1,731,171	1,491,491	1,487,460	1,486,634	1,485,613
Equipment rental and leases	2,927	2,768	2,795	2,786	3,535
Miscellaneous expenses	3,112	4,347	2,048	5,919	3,883
Refunds	14,007	3,928,162	18,359	31,079	28,676
Program distributions	13,876,958	8,016,018	20,639,875	7,045,432	7,688,427
Total Expenditures	\$ <u>34,824,714</u>	<u>32,835,143</u>	<u>41,376,679</u>	<u>32,204,812</u>	<u>28,488,006</u>



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Harrison County, Missouri

The Office of the State Auditor contracted for an audit of Harrison County's financial statements for the 2 years ended December 31, 2022, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "S. Fitzpatrick". The signature is stylized with a large "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

January 2024  
Report No. 2024-006



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

---

### Recommendations in the audit of Harrison County

2022-001	The Sheriff's office and Prosecuting Attorney's office prepare proper monthly bank reconciliations.
2022-002	The county implement procedures to ensure credit cards statements are paid in a timely manner to avoid any late fees and interest charges.
2022-003	The county implement internal controls to ensure that the Schedule of Expenditures of Federal Awards (SEFA) completely and accurately states the expenditures of federal awards of the county each year, such as performing a reconciliation between the Schedule of Expenditures of Federal Awards (SEFA) and underlying accounting records.

ANNUAL FINANCIAL REPORT

**HARRISON COUNTY, MISSOURI**

For the Years Ended  
December 31, 2022 and 2021

---

**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS  
KANSAS CITY

# HARRISON COUNTY, MISSOURI

## TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
List of Elected Officials 2021 – 2022	i
FINANCIAL SECTION	
Independent Auditor’s Report	ii
BASIC FINANCIAL STATEMENTS:	
Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis	1
Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds	2
Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis	19
Notes to the Financial Statements	20
COMPLIANCE SECTION	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	28
Independent Auditor’s Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	30
Schedule of Expenditures of Federal Awards	33
Notes to the Schedule of Expenditures of Federal Awards	34
Schedule of Findings and Questioned Costs	35
Management’s Response to Auditor’s Findings	40
• Summary Schedule of Prior Audit Findings	
• Corrective Action Plan	

## **INTRODUCTORY SECTION**

HARRISON COUNTY, MISSOURI  
List of Elected Officials 2021-2022

*County Commission*

Presiding Commissioner – Jack Hodge

Commissioner, North District – Mike Smith

Commissioner, Southern District – Jim Holcomb

*Other Elected Officials*

Assessor – Lila Mae Craig

Collector/Treasurer – Cheryl Coleman

County Clerk – Greta Bottcher

Coroner – Zach Wilson

Prosecuting Attorney – Johnathan Meyer

Public Administrator – Kimberly King

Recorder/Circuit Clerk – C. Sherece Evins

Sheriff – Trevor Place

## **FINANCIAL SECTION**



## **McBRIDE, LOCK & ASSOCIATES, LLC**

---

**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Harrison County, Missouri

#### **Opinion**

We have audited the accompanying financial statements of Harrison County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2021 and 2022, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

#### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Harrison County, Missouri, as of December 31, 2021 and 2022, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

#### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Harrison County, Missouri, as of December 31, 2021 and 2022, or the changes in financial position thereof for the years then ended.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Harrison County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1, the financial statements are prepared by Harrison County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri Law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Harrison County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Other Matters**

### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Harrison County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we also have issued our report dated August 30, 2023, on our consideration of Harrison County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Harrison County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*McBride Lock & Associates, LLC*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 30, 2023

HARRISON COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2021 AND 2022

Fund	Cash and Investments January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Investments December 31, 2021	Receipts 2022	Disbursements 2022	Cash and Investments December 31, 2022
General Revenue	\$ 2,177,267	\$ 1,525,682	\$ 1,158,092	\$ 2,544,857	\$ 1,637,966	\$ 1,122,052	\$ 3,060,771
Special Road & Bridge	1,637,516	1,753,146	1,728,069	1,662,593	2,830,025	2,135,409	2,357,209
Assessment	136,222	191,084	229,893	97,413	193,200	154,192	136,421
County Sheriff Revolving	22,648	4,560	5,067	22,141	1,250	10,177	13,214
Post Commission Training	6,136	1,610	-	7,746	1,967	2,535	7,178
Special Poor	42,813	20,282	13,760	49,335	20,458	6,258	63,535
Sheriff Training	13,848	4,444	4,917	13,375	4,528	3,550	14,353
Prosecuting Attorney Training	10,491	5,561	436	15,616	5,714	-	21,330
Prosecuting Attorney Bad Check	10,950	863	180	11,633	375	6,510	5,498
Prosecuting Attorney Retirement	3,373	3,359	3,366	3,366	3,372	3,366	3,372
Law Enforcement Restitution	31,846	3,614	15,737	19,723	3,213	7,533	15,403
911	113,332	320,552	322,593	111,291	277,553	284,313	104,531
Recorders Preservation	10,563	4,132	2,868	11,827	4,276	5,085	11,018
Harrison County Lake	288,670	30,930	13,548	306,052	28,024	15,801	318,275
Lottie Wilson Trust	29,568	152	-	29,720	212	-	29,932
Domestic Violence	306	456	762	-	456	455	1
Administrative Handling Fee	3,577	471	-	4,048	567	-	4,615
Coronavirus Relief	313,276	826	314,102	-	-	-	-
Local Emergency Planning Committee	5,534	19	2,239	3,314	24	-	3,338
Leah Trullinger Endowment	301,927	5,012	405	306,534	3,776	6,398	303,912
Recorders Technology	1,988	2,346	1,500	2,834	2,220	-	5,054
County Election Services	11,432	1,048	-	12,480	1,143	-	13,623
1/2 Cent Sales Tax Law Enforcement	118,275	843,914	840,490	121,699	942,656	928,580	135,775
Tax Maintenance	93,851	2,182	9,772	86,261	18,259	11,336	93,184
Eagleville Cemetery	36,567	187	2,659	34,095	233	1,785	32,543
Juvenile Restitution	1,639	94	-	1,733	110	490	1,353
FEMA/SEMA	535	-	535	-	-	-	-
Harrison County CAFO	7,635	39	-	7,674	55	-	7,729
Inmate Prisoner Detainee	41,400	45,560	40,444	46,516	44,763	43,089	48,190
School Building Revolving	-	-	-	-	28,917	28,917	-
American Rescue Act	-	811,850	1,168	810,682	817,262	970,911	657,033
Senior Citizen's Tax Board	16,676	63,506	57,018	23,164	65,277	64,119	24,322
Total	<u>\$ 5,489,861</u>	<u>\$ 5,647,481</u>	<u>\$ 4,769,620</u>	<u>\$ 6,367,722</u>	<u>\$ 6,937,851</u>	<u>\$ 5,812,861</u>	<u>\$ 7,492,712</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -  
BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2021		2022	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 491,000	\$ 480,712	\$ 480,000	\$ 491,597
Sales taxes	340,000	527,452	420,000	585,161
Intergovernmental	38,025	25,902	24,850	71,400
Charges for services	410,430	477,103	480,304	463,021
Interest	20,000	14,493	10,000	21,383
Other	-	20	50	5,404
Transfers in	2,000	-	-	-
Total Receipts	<u>\$ 1,301,455</u>	<u>\$ 1,525,682</u>	<u>\$ 1,415,204</u>	<u>\$ 1,637,966</u>
DISBURSEMENTS				
County Commission	\$ 96,692	\$ 91,292	\$ 97,192	\$ 88,796
County Clerk	91,155	82,853	91,198	75,840
Elections	71,690	60,950	111,163	84,998
Buildings and grounds	386,509	142,804	387,402	218,256
Treasurer	129,653	121,679	130,374	124,693
Recorder of Deeds	45,469	43,154	45,348	41,926
Court administration	24,540	14,526	23,772	14,925
Public Administrator	59,609	53,858	59,804	52,261
Prosecuting Attorney	119,109	109,723	121,692	110,401
Juvenile Officer	41,986	8,955	41,986	8,225
Coroner	27,842	16,698	27,842	23,300
Other Government	251,437	233,357	289,207	239,038
Transfers out	284,500	169,347	253,395	33,361
Emergency fund	200,000	8,896	200,000	6,032
Total Disbursements	<u>\$ 1,830,191</u>	<u>\$ 1,158,092</u>	<u>\$ 1,880,375</u>	<u>\$ 1,122,052</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (528,736)	\$ 367,590	\$ (465,171)	\$ 515,914
CASH AND INVESTMENTS, JANUARY 1	<u>2,177,267</u>	<u>2,177,267</u>	<u>2,544,857</u>	<u>2,544,857</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 1,648,531</u></u>	<u><u>\$ 2,544,857</u></u>	<u><u>\$ 2,079,686</u></u>	<u><u>\$ 3,060,771</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	650,000	738,081	700,000	804,596	-	-	-	-
Intergovernmental	2,272,093	917,998	2,269,600	1,911,093	195,100	182,719	196,770	186,455
Charges for services	35,000	65,095	60,000	97,624	13,500	7,326	4,800	5,841
Interest	14,000	9,837	7,000	16,712	1,200	1,039	1,660	904
Other	3,000	21,600	20,000	-	-	-	-	-
Transfers in	-	535	-	-	-	-	-	-
Total Receipts	<u>\$ 2,974,093</u>	<u>\$ 1,753,146</u>	<u>\$ 3,056,600</u>	<u>\$ 2,830,025</u>	<u>\$ 209,800</u>	<u>\$ 191,084</u>	<u>\$ 203,230</u>	<u>\$ 193,200</u>
DISBURSEMENTS								
Salaries	\$ 203,580	\$ 160,639	\$ 169,898	\$ 146,463	\$ 120,073	\$ 98,197	\$ 102,903	\$ 97,320
Employee fringe benefits	60,174	48,905	60,998	57,240	24,764	20,393	19,072	20,968
Materials and supplies	44,000	25,700	49,000	36,649	4,000	4,747	4,000	2,836
Services and other	109,950	25,004	94,000	39,497	94,200	89,677	20,700	14,765
Capital outlay	120,000	55,425	120,000	54,034	20,000	14,879	20,000	18,303
Construction	2,175,010	1,412,396	2,168,927	1,801,526	-	-	-	-
Transfers out	-	-	-	-	2,000	2,000	-	-
Total Disbursements	<u>\$ 2,712,714</u>	<u>\$ 1,728,069</u>	<u>\$ 2,662,823</u>	<u>\$ 2,135,409</u>	<u>\$ 265,037</u>	<u>\$ 229,893</u>	<u>\$ 166,675</u>	<u>\$ 154,192</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 261,379	\$ 25,077	\$ 393,777	\$ 694,616	\$ (55,237)	\$ (38,809)	\$ 36,555	\$ 39,008
CASH AND INVESTMENTS, JANUARY 1	<u>1,637,516</u>	<u>1,637,516</u>	<u>1,662,593</u>	<u>1,662,593</u>	<u>136,222</u>	<u>136,222</u>	<u>97,413</u>	<u>97,413</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,898,895</u>	<u>\$ 1,662,593</u>	<u>\$ 2,056,370</u>	<u>\$ 2,357,209</u>	<u>\$ 80,985</u>	<u>\$ 97,413</u>	<u>\$ 133,968</u>	<u>\$ 136,421</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COUNTY SHERIFF REVOLVING FUND				POST COMMISSION TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,500	1,578	2,500	1,910
Charges for services	2,000	4,440	5,000	1,150	-	-	-	-
Interest	150	120	200	100	35	32	35	57
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,150</u>	<u>\$ 4,560</u>	<u>\$ 5,200</u>	<u>\$ 1,250</u>	<u>\$ 2,535</u>	<u>\$ 1,610</u>	<u>\$ 2,535</u>	<u>\$ 1,967</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	5,600	5,067	4,000	1,785	2,600	-	2,535	2,535
Capital outlay	-	-	16,000	8,392	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,600</u>	<u>\$ 5,067</u>	<u>\$ 20,000</u>	<u>\$ 10,177</u>	<u>\$ 2,600</u>	<u>\$ -</u>	<u>\$ 2,535</u>	<u>\$ 2,535</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (3,450)	\$ (507)	\$ (14,800)	\$ (8,927)	\$ (65)	\$ 1,610	\$ -	\$ (568)
CASH AND INVESTMENTS, JANUARY 1	<u>22,648</u>	<u>22,648</u>	<u>22,141</u>	<u>22,141</u>	<u>6,136</u>	<u>6,136</u>	<u>7,746</u>	<u>7,746</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 19,198</u>	<u>\$ 22,141</u>	<u>\$ 7,341</u>	<u>\$ 13,214</u>	<u>\$ 6,071</u>	<u>\$ 7,746</u>	<u>\$ 7,746</u>	<u>\$ 7,178</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL POOR FUND				SHERIFF TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	20,000	20,000	20,000	20,000	-	-	-	-
Charges for services	-	-	-	-	3,500	4,380	3,500	4,430
Interest	300	282	200	458	116	64	50	98
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 20,300</u>	<u>\$ 20,282</u>	<u>\$ 20,200</u>	<u>\$ 20,458</u>	<u>\$ 3,616</u>	<u>\$ 4,444</u>	<u>\$ 3,550</u>	<u>\$ 4,528</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	22,200	13,760	22,200	6,258	6,000	4,917	3,550	3,550
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	2,000	-	-	-
Total Disbursements	<u>\$ 22,200</u>	<u>\$ 13,760</u>	<u>\$ 22,200</u>	<u>\$ 6,258</u>	<u>\$ 8,000</u>	<u>\$ 4,917</u>	<u>\$ 3,550</u>	<u>\$ 3,550</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,900)	\$ 6,522	\$ (2,000)	\$ 14,200	\$ (4,384)	\$ (473)	\$ -	\$ 978
CASH AND INVESTMENTS, JANUARY 1	<u>42,813</u>	<u>42,813</u>	<u>49,335</u>	<u>49,335</u>	<u>13,848</u>	<u>13,848</u>	<u>13,375</u>	<u>13,375</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 40,913</u>	<u>\$ 49,335</u>	<u>\$ 47,335</u>	<u>\$ 63,535</u>	<u>\$ 9,464</u>	<u>\$ 13,375</u>	<u>\$ 13,375</u>	<u>\$ 14,353</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.



HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY TRAINING FUND				PROSECUTING ATTORNEY BAD CHECK FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,500	5,499	4,000	5,571	950	806	710	326
Interest	60	62	70	143	100	57	55	49
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,560</u>	<u>\$ 5,561</u>	<u>\$ 4,070</u>	<u>\$ 5,714</u>	<u>\$ 1,050</u>	<u>\$ 863</u>	<u>\$ 765</u>	<u>\$ 375</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	6,460	6,460
Materials and supplies	-	-	-	-	100	100	-	-
Services and other	1,500	436	1,500	-	200	80	300	50
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,500</u>	<u>\$ 436</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ 180</u>	<u>\$ 6,760</u>	<u>\$ 6,510</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,060	\$ 5,125	\$ 2,570	\$ 5,714	\$ 750	\$ 683	\$ (5,995)	\$ (6,135)
CASH AND INVESTMENTS, JANUARY 1	<u>10,491</u>	<u>10,491</u>	<u>15,616</u>	<u>15,616</u>	<u>10,950</u>	<u>10,950</u>	<u>11,633</u>	<u>11,633</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 11,551</u>	<u>\$ 15,616</u>	<u>\$ 18,186</u>	<u>\$ 21,330</u>	<u>\$ 11,700</u>	<u>\$ 11,633</u>	<u>\$ 5,638</u>	<u>\$ 5,498</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY RETIREMENT FUND				LAW ENFORCEMENT RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	3,500	3,450	3,450	3,100
Interest	20	12	5	11	350	164	164	113
Other	-	-	-	-	-	-	-	-
Transfers in	3,500	3,347	3,500	3,361	-	-	-	-
Total Receipts	<u>\$ 3,520</u>	<u>\$ 3,359</u>	<u>\$ 3,505</u>	<u>\$ 3,372</u>	<u>\$ 3,850</u>	<u>\$ 3,614</u>	<u>\$ 3,614</u>	<u>\$ 3,213</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	3,500	3,366	3,500	3,366	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	16,250	4,737	14,000	4,747
Capital outlay	-	-	-	-	11,000	11,000	8,000	2,786
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,500</u>	<u>\$ 3,366</u>	<u>\$ 3,500</u>	<u>\$ 3,366</u>	<u>\$ 27,250</u>	<u>\$ 15,737</u>	<u>\$ 22,000</u>	<u>\$ 7,533</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 20	\$ (7)	\$ 5	\$ 6	\$ (23,400)	\$ (12,123)	\$ (18,386)	\$ (4,320)
CASH AND INVESTMENTS, JANUARY 1	<u>3,373</u>	<u>3,373</u>	<u>3,366</u>	<u>3,366</u>	<u>31,846</u>	<u>31,846</u>	<u>19,723</u>	<u>19,723</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,393</u>	<u>\$ 3,366</u>	<u>\$ 3,371</u>	<u>\$ 3,372</u>	<u>\$ 8,446</u>	<u>\$ 19,723</u>	<u>\$ 1,337</u>	<u>\$ 15,403</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	911 FUND				RECORDERS PRESERVATION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	140,000	124,981	113,799	119,568	-	-	-	-
Charges for services	80,620	52,015	75,634	84,345	3,000	4,073	3,000	4,197
Interest	600	406	435	515	120	59	80	79
Other	-	25	-	-	-	-	-	-
Transfers in	223,500	143,125	184,019	73,125	-	-	-	-
Total Receipts	<u>\$ 444,720</u>	<u>\$ 320,552</u>	<u>\$ 373,887</u>	<u>\$ 277,553</u>	<u>\$ 3,120</u>	<u>\$ 4,132</u>	<u>\$ 3,080</u>	<u>\$ 4,276</u>
DISBURSEMENTS								
Salaries	\$ 217,180	\$ 153,944	\$ 173,560	\$ 131,770	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	52,386	44,750	56,477	36,495	-	-	-	-
Materials and supplies	4,000	3,839	3,500	3,396	1,500	1,206	1,500	971
Services and other	133,850	110,266	129,850	102,335	4,500	583	4,500	2,704
Capital outlay	36,550	9,794	10,500	10,317	1,500	1,079	1,500	1,410
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 443,966</u>	<u>\$ 322,593</u>	<u>\$ 373,887</u>	<u>\$ 284,313</u>	<u>\$ 7,500</u>	<u>\$ 2,868</u>	<u>\$ 7,500</u>	<u>\$ 5,085</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 754	\$ (2,041)	\$ -	\$ (6,760)	\$ (4,380)	\$ 1,264	\$ (4,420)	\$ (809)
CASH AND INVESTMENTS, JANUARY								
1	<u>113,332</u>	<u>113,332</u>	<u>111,291</u>	<u>111,291</u>	<u>10,563</u>	<u>10,563</u>	<u>11,827</u>	<u>11,827</u>
CASH AND INVESTMENTS,								
DECEMBER 31	<u>\$ 114,086</u>	<u>\$ 111,291</u>	<u>\$ 111,291</u>	<u>\$ 104,531</u>	<u>\$ 6,183</u>	<u>\$ 11,827</u>	<u>\$ 7,407</u>	<u>\$ 11,018</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	HARRISON COUNTY LAKE FUND				LOTTIE WILSON TRUST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	20	40	20	105	-	-	-	-
Charges for services	20,000	21,831	20,000	23,070	-	-	-	-
Interest	2,500	1,509	1,000	2,249	250	152	75	212
Other	3,000	7,550	3,000	2,600	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 25,520</u>	<u>\$ 30,930</u>	<u>\$ 24,020</u>	<u>\$ 28,024</u>	<u>\$ 250</u>	<u>\$ 152</u>	<u>\$ 75</u>	<u>\$ 212</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	38,000	13,548	14,500	13,292	-	-	-	-
Capital outlay	-	-	10,000	2,509	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 38,000</u>	<u>\$ 13,548</u>	<u>\$ 24,500</u>	<u>\$ 15,801</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (12,480)	\$ 17,382	\$ (480)	\$ 12,223	\$ 250	\$ 152	\$ 75	\$ 212
CASH AND INVESTMENTS, JANUARY 1	<u>288,670</u>	<u>288,670</u>	<u>306,052</u>	<u>306,052</u>	<u>29,568</u>	<u>29,568</u>	<u>29,720</u>	<u>29,720</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 276,190</u>	<u>\$ 306,052</u>	<u>\$ 305,572</u>	<u>\$ 318,275</u>	<u>\$ 29,818</u>	<u>\$ 29,720</u>	<u>\$ 29,795</u>	<u>\$ 29,932</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	DOMESTIC VIOLENCE FUND				ADMINISTRATIVE HANDLING FEE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	480	454	500	455	700	452	700	535
Interest	1	2	1	1	35	19	25	32
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 481</u>	<u>\$ 456</u>	<u>\$ 501</u>	<u>\$ 456</u>	<u>\$ 735</u>	<u>\$ 471</u>	<u>\$ 725</u>	<u>\$ 567</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	762	762	501	455	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 762</u>	<u>\$ 762</u>	<u>\$ 501</u>	<u>\$ 455</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (281)	\$ (306)	\$ -	\$ 1	\$ 735	\$ 471	\$ 725	\$ 567
CASH AND INVESTMENTS, JANUARY 1	<u>306</u>	<u>306</u>	<u>-</u>	<u>-</u>	<u>3,577</u>	<u>3,577</u>	<u>4,048</u>	<u>4,048</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 4,312</u>	<u>\$ 4,048</u>	<u>\$ 4,773</u>	<u>\$ 4,615</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CORONAVIRUS RELIEF FUND				LOCAL EMERGENCY PLANNING COMMITTEE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,000	-	3,000	-
Charges for services	-	-	-	-	-	-	-	-
Interest	4,000	826	-	-	40	19	50	24
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,000</u>	<u>\$ 826</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,040</u>	<u>\$ 19</u>	<u>\$ 3,050</u>	<u>\$ 24</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	2,110	-	110	-
Services and other	314,102	314,102	-	-	3,250	2,239	3,250	-
Capital outlay	-	-	-	-	-	-	2,800	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 314,102</u>	<u>\$ 314,102</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,360</u>	<u>\$ 2,239</u>	<u>\$ 6,160</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (310,102)	\$ (313,276)	\$ -	\$ -	\$ (2,320)	\$ (2,220)	\$ (3,110)	\$ 24
CASH AND INVESTMENTS, JANUARY 1	<u>313,276</u>	<u>313,276</u>	<u>-</u>	<u>-</u>	<u>5,534</u>	<u>5,534</u>	<u>3,314</u>	<u>3,314</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,174</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,214</u>	<u>\$ 3,314</u>	<u>\$ 204</u>	<u>\$ 3,338</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LEAH TRULLINGER ENDOWMENT FUND				RECORDERS TECHNOLOGY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,600	2,333	1,600	2,187
Interest	3	12	10	3,776	5	13	5	33
Other	5,000	5,000	5,000	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,003</u>	<u>\$ 5,012</u>	<u>\$ 5,010</u>	<u>\$ 3,776</u>	<u>\$ 1,605</u>	<u>\$ 2,346</u>	<u>\$ 1,605</u>	<u>\$ 2,220</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	5,003	405	8,200	6,398	-	-	-	-
Capital outlay	-	-	-	-	1,500	1,500	1,500	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,003</u>	<u>\$ 405</u>	<u>\$ 8,200</u>	<u>\$ 6,398</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 4,607	\$ (3,190)	\$ (2,622)	\$ 105	\$ 846	\$ 105	\$ 2,220
CASH AND INVESTMENTS, JANUARY 1	<u>301,927</u>	<u>301,927</u>	<u>306,534</u>	<u>306,534</u>	<u>1,988</u>	<u>1,988</u>	<u>2,834</u>	<u>2,834</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 301,927</u>	<u>\$ 306,534</u>	<u>\$ 303,344</u>	<u>\$ 303,912</u>	<u>\$ 2,093</u>	<u>\$ 2,834</u>	<u>\$ 2,939</u>	<u>\$ 5,054</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COUNTY ELECTION SERVICES FUND				HALF CENT SALES TAX LAW ENFORCEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	660,000	738,081	680,000	804,596
Intergovernmental	700	987	1,000	533	29,000	4,083	41,000	4,608
Charges for services	-	-	-	-	100,499	33,291	107,061	132,418
Interest	75	61	50	96	1,000	455	400	1,034
Other	525	-	-	514	4,000	4	-	-
Transfers in	-	-	-	-	97,000	68,000	120,860	-
Total Receipts	<u>\$ 1,300</u>	<u>\$ 1,048</u>	<u>\$ 1,050</u>	<u>\$ 1,143</u>	<u>\$ 891,499</u>	<u>\$ 843,914</u>	<u>\$ 949,321</u>	<u>\$ 942,656</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 470,072	\$ 397,042	\$ 463,721	\$ 403,341
Employee fringe benefits	-	-	-	-	112,250	89,715	128,187	117,506
Materials and supplies	-	-	-	-	38,135	40,228	41,270	33,854
Services and other	-	-	-	-	137,185	143,936	181,179	224,158
Capital outlay	700	-	700	-	130,140	126,444	122,000	106,596
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	43,125	-	43,125
Total Disbursements	<u>\$ 700</u>	<u>\$ -</u>	<u>\$ 700</u>	<u>\$ -</u>	<u>\$ 887,782</u>	<u>\$ 840,490</u>	<u>\$ 936,357</u>	<u>\$ 928,580</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 600	\$ 1,048	\$ 350	\$ 1,143	\$ 3,717	\$ 3,424	\$ 12,964	\$ 14,076
CASH AND INVESTMENTS, JANUARY 1	<u>11,432</u>	<u>11,432</u>	<u>12,480</u>	<u>12,480</u>	<u>118,275</u>	<u>118,275</u>	<u>121,699</u>	<u>121,699</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 12,032</u>	<u>\$ 12,480</u>	<u>\$ 12,830</u>	<u>\$ 13,623</u>	<u>\$ 121,992</u>	<u>\$ 121,699</u>	<u>\$ 134,663</u>	<u>\$ 135,775</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.



HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	TAX MAINTENANCE FUND				EAGLEVILLE CEMETERY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	26,000	1,667	20,000	17,492	-	-	-	-
Interest	1,000	515	180	767	400	187	210	233
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 27,000</u>	<u>\$ 2,182</u>	<u>\$ 20,180</u>	<u>\$ 18,259</u>	<u>\$ 400</u>	<u>\$ 187</u>	<u>\$ 210</u>	<u>\$ 233</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	3,000	2,715	7,000	6,056	-	-	-	-
Services and other	11,600	6,363	11,600	4,155	3,000	2,659	3,000	1,785
Capital outlay	9,000	694	9,000	1,125	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 23,600</u>	<u>\$ 9,772</u>	<u>\$ 27,600</u>	<u>\$ 11,336</u>	<u>\$ 3,000</u>	<u>\$ 2,659</u>	<u>\$ 3,000</u>	<u>\$ 1,785</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 3,400	\$ (7,590)	\$ (7,420)	\$ 6,923	\$ (2,600)	\$ (2,472)	\$ (2,790)	\$ (1,552)
CASH AND INVESTMENTS, JANUARY 1	<u>93,851</u>	<u>93,851</u>	<u>86,261</u>	<u>86,261</u>	<u>36,567</u>	<u>36,567</u>	<u>34,095</u>	<u>34,095</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 97,251</u>	<u>\$ 86,261</u>	<u>\$ 78,841</u>	<u>\$ 93,184</u>	<u>\$ 33,967</u>	<u>\$ 34,095</u>	<u>\$ 31,305</u>	<u>\$ 32,543</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	JUVENILE RESTITUTION FUND				FEMA/SEMA FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,635	85	1,646	100	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	11	9	11	10	5	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,646</u>	<u>\$ 94</u>	<u>\$ 1,657</u>	<u>\$ 110</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,646	-	1,646	490	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	540	535	-	-
Total Disbursements	<u>\$ 1,646</u>	<u>\$ -</u>	<u>\$ 1,646</u>	<u>\$ 490</u>	<u>\$ 540</u>	<u>\$ 535</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 94	\$ 11	\$ (380)	\$ (535)	\$ (535)	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>1,639</u>	<u>1,639</u>	<u>1,733</u>	<u>1,733</u>	<u>535</u>	<u>535</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 1,639</u></u>	<u><u>\$ 1,733</u></u>	<u><u>\$ 1,744</u></u>	<u><u>\$ 1,353</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	HARRISON COUNTY CAFO FUND				INMATE PRISONER DETAINEE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	32,000	45,393	28,000	44,536
Interest	70	39	50	55	500	167	150	227
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 70</u>	<u>\$ 39</u>	<u>\$ 50</u>	<u>\$ 55</u>	<u>\$ 32,500</u>	<u>\$ 45,560</u>	<u>\$ 28,150</u>	<u>\$ 44,763</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	426	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	60,000	40,018	53,600	43,089
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 40,444</u>	<u>\$ 53,600</u>	<u>\$ 43,089</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 70	\$ 39	\$ 50	\$ 55	\$ (27,500)	\$ 5,116	\$ (25,450)	\$ 1,674
CASH AND INVESTMENTS, JANUARY 1	<u>7,635</u>	<u>7,635</u>	<u>7,674</u>	<u>7,674</u>	<u>41,400</u>	<u>41,400</u>	<u>46,516</u>	<u>46,516</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 7,705</u>	<u>\$ 7,674</u>	<u>\$ 7,724</u>	<u>\$ 7,729</u>	<u>\$ 13,900</u>	<u>\$ 46,516</u>	<u>\$ 21,066</u>	<u>\$ 48,190</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH -  
BUDGET AND ACTUAL - REGULATORY BASIS

SCHOOL BUILDING REVOLVING FUND				
Year Ended December 31,				
2021		2022		
Budget	Actual	Budget	Actual	
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	28,917	28,917
Charges for services	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,917</u>	<u>\$ 28,917</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	-	28,917	28,917
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,917</u>	<u>\$ 28,917</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

HARRISON COUNTY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	AMERICAN RESCUE ACT FUND				SENIOR CITIZEN'S TAX BOARD			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 63,504	\$ 67,018	\$ 65,064
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	811,139	811,139	811,139	811,139	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	1,790	711	500	6,123	-	2	-	213
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 812,929</u>	<u>\$ 811,850</u>	<u>\$ 811,639</u>	<u>\$ 817,262</u>	<u>\$ 60,000</u>	<u>\$ 63,506</u>	<u>\$ 67,018</u>	<u>\$ 65,277</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	811,139	1,168	1,622,192	970,911	60,000	57,018	67,018	64,119
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 811,139</u>	<u>\$ 1,168</u>	<u>\$ 1,622,192</u>	<u>\$ 970,911</u>	<u>\$ 60,000</u>	<u>\$ 57,018</u>	<u>\$ 67,018</u>	<u>\$ 64,119</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,790	\$ 810,682	\$ (810,553)	\$ (153,649)	\$ -	\$ 6,488	\$ -	\$ 1,158
CASH AND INVESTMENTS, JANUARY 1	-	-	810,682	810,682	16,676	16,676	23,164	23,164
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,790</u>	<u>\$ 810,682</u>	<u>\$ 129</u>	<u>\$ 657,033</u>	<u>\$ 16,676</u>	<u>\$ 23,164</u>	<u>\$ 23,164</u>	<u>\$ 24,322</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

HARRISON COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2021 AND 2022

Fund/Account	Cash and Investments January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Investments December 31, 2021	Receipts 2022	Disbursements 2022	Cash and Investments December 31, 2022
Treasurer's Intangible Tax	\$ 64	\$ 17,989	\$ 65	\$ 17,988	\$ 298	\$ 18,117	\$ 169
Treasurer's Oversurplus Property	-	10,251	-	10,251	11	10,144	118
Treasurer's Unclaimed Property	-	3,318	3,318	-	5,641	5,641	-
Treasurer's Senior Citizens	-	61,399	61,399	-	65,064	65,064	-
Treasurer's Fines	-	261,534	261,534	-	296,196	296,196	-
Treasurer's CERF	-	152,571	152,571	-	149,584	149,584	-
Treasurer's Certificate of Deposit (Walnut Pork)	32,976	165	-	33,141	132	-	33,273
Collector's Main Account	6,221,423	10,093,251	10,306,612	6,008,062	11,081,968	10,402,550	6,687,480
Collector's Tax Installment Account	11,288	333,271	328,303	16,256	373,027	379,071	10,212
Collector's Taxes Paid Under Protest Accounts	1,914	13	-	1,927	2	-	1,929
County Clerk's Federal Tax Payment	-	-	-	-	-	-	-
Recorder's Account	4,388	77,027	75,817	5,598	68,561	69,676	4,483
Sheriff's Commissary Account	17,418	90,313	93,702	14,029	76,059	81,820	8,268
Sheriff's Department Account	10	269,502	263,134	6,378	258,258	261,870	2,766
Prosecuting Attorney	1,375	21,482	22,857	-	23,382	19,441	3,941
Prosecuting Attorney LERF	400	3,300	3,700	-	3,150	3,050	100
Public Administrator	870,447	1,391,350	1,423,367	838,430	1,132,593	1,214,586	756,437
Total	<u>\$ 7,161,703</u>	<u>\$ 12,786,736</u>	<u>\$ 12,996,379</u>	<u>\$ 6,952,060</u>	<u>\$ 13,533,926</u>	<u>\$ 12,976,810</u>	<u>\$ 7,509,176</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

HARRISON COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 and 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Harrison County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are eight elected Constitutional Officers: Assessor, Circuit Clerk/Recorder, Collector/Treasurer, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, and Sheriff.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Harrison County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets.



- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2022 and 2021, for purposes of taxation were:

	2022	2021
Real Estate	\$ 88,097,975	\$ 82,392,830
Personal Property	47,672,773	41,127,215
Railroad and Utilities	11,729,032	10,271,497
Total	<u>\$ 147,499,780</u>	<u>\$ 133,791,542</u>

For calendar years 2022 and 2021, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2022	2021
General Revenue	\$ 0.3757	\$ 0.3757
Senior Citizens Services	0.0496	0.0496

F. Cash Deposits Cash Equivalents

Deposits and cash equivalents are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash equivalents balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2022, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents - Governmental Funds	\$ 7,203,537	\$ 7,358,087	\$ 5,101,635
Investments - Governmental Funds	303,575	303,575	250,000
Total Governmental Funds	<u>\$ 7,507,112</u>	<u>\$ 7,661,662</u>	<u>\$ 5,351,635</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 7,475,903	\$ 6,959,188	\$ 6,440,125
Investments - Fiduciary Funds	33,273	33,273	33,273
Total Fiduciary Funds	<u>\$ 7,509,176</u>	<u>\$ 6,992,461</u>	<u>\$ 6,473,398</u>

At December 31, 2021, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents - Governmental Funds	\$ 6,082,905	\$ 6,469,888	\$ 5,550,789
Investments - Governmental Funds	299,817	299,817	25,000
Total Governmental Funds	<u>\$ 6,382,722</u>	<u>\$ 6,769,705</u>	<u>\$ 5,575,789</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 6,918,919	\$ 6,975,149	\$ 6,522,117
Investments - Fiduciary Funds	33,141	33,141	33,141
Total Fiduciary Funds	<u>\$ 6,952,060</u>	<u>\$ 7,008,290</u>	<u>\$ 6,555,258</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2022 and 2021 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

## 3. COUNTY EMPLOYEES' RETIREMENT PLANS

### A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

## 1) Plan Description

The Retirement Fund is a cost-sharing multiple-employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Section 56.800 to 56.840, RSMo, circuit clerks and deputy clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper orientation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

## 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for county employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](http://www.mocerf.org).

## 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2022 and 2021, the County collected and remitted to CERF employee withholdings of \$149,584 and \$152,572, respectively for the years then ended.

## B. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is

responsible for administration of this plan. The County contributed \$3,366 and \$3,366 for the years ended December 31, 2022 and 2021, respectively.

#### C. Other Retirement Plan

Harrison County has a voluntary 457(b) plan for all full-time employees. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2022 and 2021 were \$10,030 and \$12,020, respectively.

### 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

### 5. CLAIMS, COMMITMENT AND CONTINGENCIES

#### A. Compensated Absences

The County provides full-time employees with 3.33 hours of sick leave for each completed calendar month of employment, or 40 hours in a one-year period, up to a maximum of 30 days. No sick leave should be granted within the last two weeks of employment. Upon termination, employees will not be compensated for any unused sick time.

Vacation time is accrued for every full-time employee, beginning with the first year of employment at a rate of 10 days per year (6.6 hours per month). Employees with two to eight years of employment earn 12 days per year (8 hours per month); nine to 13 years of employment earn 15 days per year (10 hours per month); 14 to 18 years of employment earns 18 days (12 hours per month); and 19 or more years of employment earns 21 days per year (14 hours per month). Part-time employees (less than 1950 hours per year) are not eligible for vacation time. Any days not used by the end of the year (anniversary date of hire) will be forfeited. Upon separation (resignation, death or termination), an employee may receive compensation for unused accrued vacation leave to the date of termination.

#### B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

#### C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the

County.

## 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

## 7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2022:

The County entered into a 60-month, \$149,962 capital lease for an Airbus Vesta 911 telephone system on February 23, 2018. The lease is scheduled to be paid in monthly payments of \$2,932, which includes interest of 6.6%, and a purchase option of \$1. The first payment was made in August 2018 and the final payment is scheduled to be made in July 2023. The schedule of remaining payments is listed below:

Fiscal Year Ending			
December 31,	Principal	Interest	Total
2023	\$ 20,073	\$ 449	\$ 20,522

The following schedule shows changes in long-term debt during the year ended December 31, 2022:

Description	Balance 12/31/2021	Additions	Payments	Balance 12/31/2022	Interest Paid
Certificates of Participation	\$ 157,000	\$ -	\$ (157,000)	\$ -	\$ 2,335
Airbus Vesta 911 System	52,717	-	(32,644)	20,073	2,537

The following schedule shows changes in long-term debt during the year ended December 31, 2021:

Description	Balance 12/31/2020	Additions	Payments	Balance 12/31/2021	Interest Paid
Certificates of Participation	\$ 310,000	\$ -	\$ (153,000)	\$ 157,000	\$ 7,005
Airbus Vesta 911 System	83,253	-	(30,536)	52,717	4,645

## 8. OPERATING LEASES

At December 31, 2022, the County has three non-cancellable 36-month leases for copiers which were entered into during 2022. The County Clerk, Circuit Clerk/Recorder, and Assessor each has a 36-month lease with monthly payments of \$185, \$180, and \$180, respectively. The leases will end in August, August, and October, 2025, respectively. Expenses under these leases for the year ended December 31, 2022 were \$2,365. The schedule of remaining payments is listed below:

Fiscal Year Ending December 31,	Amount
2023	\$ 8,520
2024	8,520
2025	4,720

At December 31, 2022, the Prosecuting Attorney has one non-cancellable 60-month lease for a copier with monthly payments of \$165. The lease will end in May 2025. Expenses under these leases for the years ended December 31, 2022 and 2021 were \$1,980 and \$1,320, respectively. The schedule of remaining payments is listed below:

Fiscal Year Ending December 31,	Amount
2023	\$ 1,980
2024	1,980
2025	1,980
2026	825

At December 31, 2022, the County has one non-cancellable 60-month lease for a case excavator with monthly payments of \$41,399. The lease will end in May 2026. Expenses under these leases for the years ended December 31, 2022 and 2021 were \$41,399 and \$0, respectively. The schedule of remaining payments is listed below:

Fiscal Year Ending December 31,	Amount
2023	\$ 41,399
2024	41,399
2025	41,399
2026	41,399

## 9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2022 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 30, 2023, the date the financial statements were available to be issued.

## **COMPLIANCE SECTION**

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission and  
Officeholders of Harrison County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Harrison County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2021 and 2022, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Harrison County, Missouri's basic financial statements and have issued our report thereon dated August 30, 2023.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Harrison County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Harrison County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Harrison County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be significant deficiencies.



## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Harrison County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Harrison County, Missouri's Response to Findings**

Harrison County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Harrison County, Missouri's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



McBride, Lock & Associates, LLC

Kansas City, Missouri

August 30, 2023

## **McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

---

### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and  
Officeholders of Harrison County, Missouri

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited Harrison County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Harrison County, Missouri's major federal programs for the years ended December 31, 2021 and 2022. Harrison County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Harrison County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2021 and 2022.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Harrison County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Harrison County, Missouri's compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Harrison County, Missouri's federal programs.

## ***Auditor's Responsibilities for Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Harrison County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Harrison County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Harrison County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Harrison County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Harrison County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant

deficiencies over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-003 that we consider to be a significant deficiency.

*Government Auditing Standards* requires the auditor to perform limited procedures on Harrison County, Missouri's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Harrison County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*McBride Lock & Associates, LLC*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
August 30, 2023

HARRISON COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2021	2022
	U. S. DEPARTMENT OF TRANSPORTATION			
20.205	Passed through Missouri Department of Transportation - Highway Planning and Construction	BRO-036	\$ 287,565	\$ 728,485
	U. S. DEPARTMENT OF THE TREASURY			
21.019	Passed through Missouri State Treasurer COVID-19 - Coronavirus Relief Fund	253-00193	314,102	-
	Direct Program			
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	n/a	1,168	970,910
	U. S. DEPARTMENT OF HOMELAND SECURITY			
97.036	Passed through Missouri Department of Public Safety - Disaster Grants (Presidentially-declared Disasters)	4451DR-MO	28,328	231,071
	Total Expenditures of Federal Awards		\$ 631,163	\$ 1,930,466

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**HARRISON COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2022**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Harrison County, Missouri for the years ended December 31, 2022 and 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – SUBRECIPIENTS**

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2022 and 2021.

HARRISON COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes      None Reported
- Noncompliance material to financial statements noted?      Yes   X   No

**Federal Awards:**

Internal Control Over Major Programs:

- Material weakness(es) identified?      Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes      None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516?   X   Yes      No

Identification of Major Programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk:      Yes   X   No

## **SECTION II – FINANCIAL STATEMENTS FINDINGS**

### **MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None.

### **SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

#### **2022-001: Lack of Properly Performed Bank Reconciliations**

Criteria: A proper system of internal controls requires timely and proper completion of reconciliations between the accounting system and bank records.

Condition: A review of bank reconciliations of all County bank accounts included in the scope of the audit noted the following internal control issues:

- A review of the Sheriff's Department account and Sheriff's Commissary account reconciliations noted instances in which the bank reconciliations did not include all outstanding items and contained clerical errors resulting in an incorrect reconciled balance. Additionally, we noted instances in which the bank reconciliations were not properly performed, and instances in which the bank reconciliation was performed untimely. Further, we noted overdraft fees of \$23 were paid during the months of October and December of 2021, and July and November of 2022.
- A review of the Prosecuting Attorney account (office account) and the Prosecuting Attorney LERF account noted instances in which the bank reconciliations did not include all outstanding items resulting in an incorrect reconciled balance. Additionally, we noted that the bank reconciliation for the office account was no longer performed after June of 2022, and the bank reconciliation for the LERF account was no longer performed after November of 2022.

Cause: Management does not place adequate emphasis upon reviewing cash transactions and preparing accurate bank reconciliations.

Effect: Proper reconciliation of the book balance to the bank balance ensures that all cash transactions have been recorded and increases the likelihood of preventing and detecting errors or fraud.

Recommendation: We recommend that the Sheriff's office and Prosecuting Attorney's office prepare proper monthly bank reconciliations.

County's Response: The County is working to implement an electronic system that will assist with the reconciling of the various bank accounts that is not maintained through the Treasurer/Collector's Office (example: QuickBooks). The County is also working to obtain additional support to assist with the timeliness of the reconciliations and monitoring of these accounts.

Auditor's Evaluation: The County's response is sufficient to correct the concern.



## **2022-002: Internal Controls Over Credit Cards**

Criteria: A proper system of internal controls requires adequate custodial control over credit cards, appropriate approval and documentation of purchases, and timely payment to avoid interest and late charges.

Condition: Our review of the credit card statements during the audit period noted three instances in which late fees were paid by the County, and four instances in which interest was assessed and paid by the County. Further, our review noted four instances in which sales tax was assessed and paid by the County.

Cause: The County experienced delays in receiving the credit card statement, and delays in receiving approval for payment of the credit card statements.

Effect: Untimely payment of credit card statements could result in late fees and interest charges.

Recommendation: We recommend the County implement procedures to ensure credit cards statements are paid in a timely manner to avoid any late fees and interest charges.

County's Response: The County has had a change in staffing of the County Clerk's Office and is working to move all invoicing/statements to come directly to the County Clerk's Office to assist in the timeliness of receiving credit card statements. The County has implemented an Accounts Payable email account for invoices for those accounts that can be sent electronically. The County Clerk's Office is reviewing all credit card statements for 2023 to ensure that sales tax was not charged and if charged removing the sales tax from the amount paid. The County Clerk's Office is reviewing the credit card statements since January 2023 and requesting refunds on any sales taxes charged.

Auditor's Evaluation: The County's response is sufficient to correct the concern.

## **ITEMS OF NONCOMPLIANCE**

None

## **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

### **2022-003: Internal Control Over Schedule of Expenditures of Federal Awards**

Federal Grantor: U.S. Department of Transportation, U.S. Department of Homeland Security

Pass-Through Grantor: Missouri Department of Transportation, Missouri Department of Public Safety,

Federal ALN Number: 20.205 and 97.036

Program Title: Highway Planning and Construction; Disaster Grants (Presidentially-declared Disasters);

Pass-through Entity Identifying Number: BRO-036; FEMA 4451DR-MO.

Award Year: 2021 and 2022

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program. The County has not implemented proper internal controls to ensure the completeness and accuracy of the SEFA.

Condition: The schedules of expenditures of federal awards (SEFA) reported by the County in the 2022 and 2023 annual budget document contained errors in amounts of federal expenditures reported.

Discrepancies in amounts reported on the 2022 SEFA and amount supported by underlying accounting records are summarized as follows:

Federal Agency	Assistance Listing Number	Program	Original		
			SEFA	Supported	Difference
DOT	20.205	Highway Planning and Construction	\$ 636,249	\$ 728,485	\$ (92,236)
DHS	97.036	Disaster Grants - (Presidentially-declared Disasters)	-	231,071	(231,071)

Discrepancies in amounts reported on the 2021 SEFA and amount supported by underlying accounting records are summarized as follows:

Federal Agency	Assistance Listing Number	Program	Original		
			SEFA	Supported	Difference
DOT	20.205	Highway Planning and Construction	\$ 81,910	\$ 287,565	\$ (205,655)
DHS	97.036	Disaster Grants - (Presidentially-declared Disasters)	25,105	28,328	(3,223)

Cause: The County has not implemented a proper system of internal control over SEFA preparation, such as a reconciliation to underlying accounting records or having a separate individual review the SEFA for clerical accuracy after it has been prepared. Reasons for discrepancies in individual programs varied.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for the years ended December 31, 2021 and 2022.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year, such as performing a reconciliation between the SEFA and underlying accounting records.

County's Response: The County has had a change in staffing of the County Clerk's Office and has received education on what should be recorded in the SEFA section and has implemented a spreadsheet that will assist in the tracking of the expenditures for reporting the SEFA correctly moving forward.

Auditor's Evaluation: The County's response is sufficient to correct the concern.

**MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:**

- **Summary Schedule of Prior Audit Findings**
  - **Corrective Action Plan**

Lee Ann Miles  
*County Clerk/Local Election Authority*

Jodi Mamminga  
*Deputy Clerk/Human Resources*

Chancel Crabtree  
*Deputy Clerk/Elections*



Jack W. Hodge  
*Presiding Commissioner*

Jim Holcomb  
*Associate Commissioner*

Mike Smith  
*Associate Commissioner*

State of Missouri  
**COUNTY OF HARRISON**

---

HARRISON COUNTY, MISSOURI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Harrison County, Missouri on the applicable findings in the prior audit report issued for the year ended December 31, 2020.

2020-001: The Sheriff's office and Senior Citizen's Tax Board did not adequately perform reconciliations of monthly bank statements during 2020.

Status: Not resolved, see finding 2022-01

2020-002: The County did not maintain documentation to support the current pay rates of some full-time and all part-time employees and did not maintain documentation of approval of changes in pay rates for part-time employees in personnel files.

Status: Resolved

2020-003: Management has not implemented internal controls related to the preparation of the Schedule of Expenditures of Federal Awards (SEFA). The SEFA contained errors.

Status: Not resolved, see finding 2022-03

Lee Ann Miles  
*County Clerk/Local Election Authority*

Jodi Mamminga  
*Deputy Clerk/Human Resources*

Chancel Crabtree  
*Deputy Clerk/Elections*



Jack W. Hodge  
*Presiding Commissioner*

Jim Holcomb  
*Associate Commissioner*

Mike Smith  
*Associate Commissioner*

State of Missouri  
**COUNTY OF HARRISON**

---

HARRISON COUNTY, MISSOURI

CORRECTIVE ACTION PLAN

**Finding Reference Number:** 2022-01

**Federal Agency:** N/A

**Program Name:** N/A

**ALN Number:** N/A

**Responsible Official:** Trevor Place, Sheriff; Alex Vanzandt, Prosecuting Attorney

**Views of Responsible Individuals:** The County is working to implement an electronic system that will assist with the reconciling of the various bank accounts that is not maintained through the Treasurer/Collector's Office (example: QuickBooks). The County is also working to obtain additional support to assist with the timeliness of the reconciliations and monitoring of these accounts.

**Finding Reference Number:** 2022-02

**Federal Agency:** N/A

**Program Name:** N/A

**ALN Number:** N/A

**Responsible Official: County Commission:** Lee Ann Miles, County Clerk

**Views of Responsible Individuals:** The County has had a change in staffing of the County Clerk's Office and is working to move all invoicing/statements to come directly to the County Clerk's Office to assist in the timeliness of receiving credit card statements. The County has implemented an Accounts Payable email account for invoices for those accounts that can be sent electronically. The County Clerk's Office is reviewing all credit card statements for 2023 to ensure that sales tax was not charged and if charged removing the sales tax from the amount paid. The County Clerk's Office is reviewing the credit card statements since January 2023 and requesting refunds on any sales taxes charged.

**Lee Ann Miles**  
*County Clerk/Local Election Authority*

**Jodi Mamminga**  
*Deputy Clerk/Human Resources*

**Chancel Crabtree**  
*Deputy Clerk/Elections*



**Jack W. Hodge**  
*Presiding Commissioner*

**Jim Holcomb**  
*Associate Commissioner*

**Mike Smith**  
*Associate Commissioner*

State of Missouri  
**COUNTY OF HARRISON**

---

**Finding Reference Number:** 2022-003

**Federal Agency:** U.S. Department of Transportation, U.S. Department of Homeland Security Program Name: Highway Planning and Construction; Enforcement; Disaster Grants – Public Assistance (Presidentially Declared Disasters)

**ALN Number:** 20.205 and 97.067

**Responsible Official:** Lee Ann Miles, County Clerk

**Views of Responsible Individuals:** The County has had a change in staffing of the County Clerk's Office and has received education on what should be recorded in the SEFA section and has implemented a spreadsheet that will assist in the tracking of the expenditures for reporting the SEFA correctly moving forward.

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS

August 30, 2023

To the County Commission  
Harrison County, Missouri

We have audited the regulatory basis financial statements of Harrison County, Missouri for the years ended December 31, 2022 and 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 12, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Harrison County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022 and 2021. We noted no transactions entered into by the County during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.



### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected during the audit.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 30, 2023.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2022 and 2021, we considered Harrison County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 30, 2023.

### Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles

prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Harrison County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC



# Scott Fitzpatrick

---

## Missouri State Auditor

### Brentwood Pointe Transportation Development District

Report No. 2024-005

January 2024

[auditor.mo.gov](https://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Brentwood Pointe Transportation Development District

### Background

The Brentwood Pointe Transportation Development District was organized in May 2001 for the purpose of improving the extensions of Hanley Industrial Drive and Eager Road. The project was substantially completed as of December 31, 2021, and the City of Brentwood and St. Louis County subsequently accepted ownership of the project. Projects costs for the Brentwood Pointe TDD totaled \$5,857,460.

The project was funded by a one-cent sales tax on all taxable transactions within the boundaries of the district. Debt associated with the project was satisfied and the Board of Directors approved rescinding the sales tax on July 25, 2022.

In July 2009, the Brentwood Pointe TDD entered into an Amended Intergovernmental Cooperation Agreement with the Hanley Road Corridor TDD. Pursuant to this agreement, the Brentwood Pointe Board of Directors lowered the Brentwood Pointe's TDD sales tax to 0 percent, and the TDD sales taxes collected by the Hanley Road Corridor TDD within the boundaries of the Brentwood Pointe TDD were applied to the Brentwood Pointe TDD obligations until those obligations were satisfied.

Based on the audit, the cash balance of the Brentwood Pointe TDD as of December 31, 2022, was \$364,283. According to the district chairperson, as of June 14, 2023, the district would incur additional estimated legal and administrative expenses totaling \$25,000 related to the dissolution of the district. After the district's final costs and professional fees are paid, the remaining balance will be transferred to the Hanley Road Corridor TDD in accordance with the Intergovernmental Cooperation Agreement.

### Financial Status

The audit of the Brentwood Pointe Transportation Development District indicates the financial condition of the district is such that it may be abolished.

Because of the nature of this audit, no rating is provided.

---

# Brentwood Pointe Transportation Development District

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	Financial Status .....3
---	-------------------------



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Brent Beumer, Chairperson  
and  
Board of Directors  
Brentwood Pointe Transportation Development District  
Brentwood, Missouri

The State Auditor is required under Section 238.275, RSMo, to audit a transportation development district prior to the question of abolishment being submitted to a vote. On July 25, 2022, the Board of Directors of the Brentwood Pointe Transportation Development District approved a resolution of its intent to dissolve the district and request an audit as required by statute. The State Auditor was subsequently notified of this resolution on July 28, 2022.

The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2022. The objectives of our audit were to evaluate the financial status of the district and determine whether it may be abolished pursuant to law.

Our methodology included reviewing financial records and other pertinent documents, and interviewing various personnel of the district, as well as certain external parties. We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides such a basis.

The audit determined the district's Board of Directors may proceed with abolishment of the district in accordance with Section 238.275, RSMo.

The accompanying Management Advisory Report presents our findings arising from our audit of the Brentwood Pointe Transportation Development District.

A handwritten signature in black ink that reads "Scott Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# Brentwood Pointe Transportation Development District Management Advisory Report - State Auditor's Findings

---

## Financial Status

Our audit of the Brentwood Pointe Transportation Development District (TDD) indicates the financial condition of the district is such that it may be abolished.

The Brentwood Pointe TDD is located in St. Louis County, in the City of Brentwood. The district was organized in May 2001 by petition of the property owners/developer within the proposed TDD. The district consists of 2 property owners. The members of the Board of Directors consist of 5 representatives of the property owners/developer. The district has a fiscal year end of December 31.

The Brentwood Pointe TDD was formed for the purpose of improving the extensions of Hanley Industrial Drive and Eager Road. Details of this project include but are not limited to right-of-way acquisition, demolition, grading, utility relocation, retaining walls, fencing, lighting signalization, landscaping improvements, paving, widening of the road, sidewalks, and restriping. The project was substantially completed as of December 31, 2021. The City of Brentwood and St. Louis County both serve as local transportation authorities with jurisdiction over the local portion of the project. The City of Brentwood and St. Louis County subsequently accepted ownership of the project. The Brentwood Pointe TDD's portion of the project costs was \$5,857,460.

In July 2001, the qualified voters of the district approved a 1-cent (1 percent) sales tax on all taxable transactions within the boundaries of the district. The Board of Directors subsequently passed a resolution formally establishing that sales tax rate to be effective August 2001 for 40 years unless terminated sooner.

In December 2001, the Brentwood Pointe TDD Board issued revenue bonds to pay for project costs. The Brentwood Pointe TDD satisfied this debt in April 2022. The Board approved certain actions in connection with abolishment of the Brentwood Pointe TDD, including repealing the District's sales tax on July 25, 2022. See the table below for district financial activity for the calendar year ending December 31, 2022.

In July 2009, the Brentwood Pointe TDD entered into an Amended Intergovernmental Cooperation Agreement with the Hanley Road Corridor TDD.<sup>1</sup> Pursuant to this agreement, the Brentwood Pointe Board of Directors lowered the Brentwood Pointe's TDD sales tax to 0 percent, and the TDD sales taxes collected by the Hanley Road Corridor TDD within the boundaries of the Brentwood Pointe TDD were applied to the Brentwood Pointe TDD obligations until those obligations were satisfied.

---

<sup>1</sup> The Hanley Road Corridor TDD's boundaries contain multiple smaller TDDs, including the Brentwood Pointe TDD and the Kenilworth TDD.



## Brentwood Pointe Transportation Development District Management Advisory Report - State Auditor's Findings

In July 2022, the Brentwood Pointe TDD Board of Directors formalized its intent to dissolve the district. The District subsequently advised the State Auditor's Office (SAO) of this resolution and requested the SAO proceed with all necessary actions as required pursuant to Section 238.275, RSMo. That statute requires the State Auditor to audit the district to determine its financial status, and determine whether it may be abolished pursuant to law. It also states the board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against it; if its liabilities exceed its assets; or while the district is insolvent, in receivership, or under the jurisdiction of a bankruptcy court.

The following table presents the financial activity and cash balances for the year ended December 31, 2022.

	Year Ended December 31, 2022
RECEIPTS	
Sales Tax	\$ 239,297
Interest Income	3,306
Total Receipts	<u>242,603</u>
DISBURSEMENTS	
Debt Service-Principal	290,000
Maintenance	8,618
Administrative Expenses	6,013
Debt Service-Interest	4,833
Total Disbursements	<u>309,464</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(66,861)
BEGINNING CASH	<u>431,144</u>
ENDING CASH	<u>\$ 364,283</u>

Source: Compiled by the SAO using the district's financial statements.

Based on our audit, the cash balance of the Brentwood Pointe TDD as of December 31, 2022, was \$364,283. According to the district Chairperson, as of June 14, 2023, the district would incur additional estimated legal and administrative expenses totaling \$25,000 related to the dissolution of the district. There are no pending, threatened, or unasserted claims or assessments against the district according to district legal counsel. District officials confirmed the district is not insolvent, in receivership, or under the jurisdiction of a bankruptcy court. Based on these representations, district assets are sufficient to pay any remaining costs and obligations. After the district's final costs and professional fees are paid, the remaining balance will be transferred to the Hanley Road Corridor TDD in accordance with the Intergovernmental Cooperation Agreement dated July 17, 2009.





Brentwood Pointe Transportation Development District  
Management Advisory Report - State Auditor's Findings

---

Based on our audit, the Board of Directors may proceed with the abolishment of the district in accordance with Section 238.275, RSMo.



# Scott Fitzpatrick

---

## Missouri State Auditor

### Holt County

Report No. 2024-004

January 2024

[auditor.mo.gov](https://auditor.mo.gov)



# CITIZENS SUMMARY

## Findings in the audit of Holt County

Sheriff's Compensation	The County Commission authorized mid-term salary increases to the Sheriff in January 2022 and July 2023, in violation of constitutional provisions. The Sheriff took office in 2021 at the salary level approved by the Holt County Salary Commission. In January 2022, the County Commission increased the Sheriff's salary by \$24,980 instead of spreading the increase out over 5 years in accordance with state statute. The County Commission increased the Sheriff's salary by approximately \$5,600 in July 2023. Both increases violated constitutional provisions that prohibit mid-term salary increases.
Sunshine Law	County officials could not locate minutes for certain closed meetings, did not review and approve minutes of closed meetings, and did not document in the open meeting minutes the specific reasons or sections of law allowing some of the meetings to be closed. The County Commission discussed some items in closed meetings that were not allowable under the Sunshine Law.
Sheriff's Office Bank Accounts	The Sheriff maintains 2 bank accounts - the Investigative Fund and the K-9 Fund - outside the county treasury. There is no statutory authority allowing the Sheriff to maintain these accounts outside the county treasury.
Electronic Communication Policy	The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Holt County

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory	
Report - State Auditor's	
Findings	
1. Sheriff's Compensation.....	4
2. Sunshine Law .....	4
3. Sheriff's Office Bank Accounts.....	6
4. Electronic Communication Policy.....	7

---

Organization and Statistical	9
Information	



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

County Commission  
and  
Officeholders of Holt County

We have audited certain operations of Holt County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2022. The objectives of our audit were to:


1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Holt County.

A handwritten signature in black ink, reading "S. Fitzpatrick". The signature is stylized with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

---

# Holt County Management Advisory Report State Auditor's Findings

---

## 1. Sheriff's Compensation

The County Commission authorized mid-term salary increases to the Sheriff in January 2022 and July 2023, in violation of constitutional provisions. The Sheriff took office in 2021 at the salary level approved by the Holt County Salary Commission.

Section 57.317.1(2), RSMo, enacted in 2021, states the sheriff shall receive an annual salary computed based on a percentage of the compensation of an associate circuit judge of the county, with the percentage determined by a statutory schedule using the county's current assessed valuation level. The law indicated if the increase to the Sheriff's salary is less than \$10,000, the increase shall take effect January 1, 2022, but if the increase in salary is more than \$10,000, the increase shall be paid equally over a 5-year period. However, Article VII, Section 13, of the Missouri Constitution prohibits an increase in compensation for state, county, and municipal officers during their term of office. Court cases have concluded that to receive additional compensation during a term of office there must be: 1) no existing compensation for the office; 2) new or additional duties extrinsic or not germane to the office; or 3) the mid-term increase must result from the application of a statutory formula for calculating compensation that was in place prior to the individual being elected or taking office. None of those circumstances exist; therefore, the increase to the Sheriff's salary should be effective only for any Sheriff elected and sworn into office after the new salary schedule was authorized.

The County Commission did not seek a written legal opinion on these matters and authorized the salary increase for the Sheriff. In January 2022, the County Commission increased the Sheriff's salary by \$24,980 instead of spreading the increase out over 5 years. In addition, in July 2023 the County Commission approved increasing the Sheriff's salary approximately \$5,600 due to increases in pay for Associate Circuit Judges during 2022 and 2023. The County Commission indicated it was unaware the provision calling for the increase to be spread out over 5 years was mandatory. The County Commission indicated it was aware of the constitutional provision preventing mid-term salary increases, but felt required to increase the Sheriff's salary due to the change in state statute.

## Recommendation

The County Commission discontinue the mid-term salary increases and consider various methods for possible recoupment of money already paid.

## Auditee's Response

*We will discuss this recommendation with the Sheriff and our attorney. We will take this recommendation under advisement and determine the best course of action to take.*

---

## 2. Sunshine Law

The county's procedures for complying with the Sunshine Law need improvement.



## Holt County Management Advisory Report - State Auditor's Findings

### Meeting minutes

County officials could not locate minutes for closed meetings of the County Commission held on April 11, 2022, and August 1, 2022. The County Clerk indicated she could not locate all meeting minutes when she took office in January 2023.

In addition, the County Commission did not review and approve minutes of closed meetings, and the closed meeting minutes, consisting of handwritten notes, were not signed by the preparer to ensure their accuracy. The County Clerk indicated she was unaware of the requirements for closed meetings. The County Clerk subsequently prepared typed meeting minutes for closed meetings held during 2023, and signed and presented them to the County Commission for approval.

Section 610.020.7, RSMo, requires minutes of open and closed meetings be taken and retained by the public governmental body. Having the meeting minutes signed by the preparer and subsequently approved by the County Commission provides an independent attestation that the minutes are a correct record of the matters discussed and actions taken during the meetings.

### Reasons for closed meetings

The County Commission did not document in the open meeting minutes the specific reasons or sections of law allowing the meetings to be closed for 3 of the 14 closed meetings held between January 1, 2022, and June 2, 2023. In addition, some meeting notices and agendas included a statement that a closed meeting would be held, but the statement did not include the specific section of law allowing the closed meeting, although it generally indicated the same list of potential discussion matters. The current County Clerk indicated she was not aware of the requirements for closed meetings.

Section 610.022, RSMo, requires public bodies to announce the specific reasons allowed by law for going into a closed meeting and to enter the vote and reasons into the minutes, and also limits discussion topics and actions in closed meetings to only those specifically announced prior to closure. Section 610.020.1, RSMo, requires public entities to give notice of the time, date, and place of each meeting, and its tentative agenda, to advise the public of matters to be considered.

### Allowable topics

The County Commission discussed some items in closed meetings that were not allowable under the Sunshine Law. For example, the County Commission discussed a change for Sheriff's deputies from earning compensatory time to overtime pay, funding related to the police dog for the Sheriff's office, and an insurance claim for a county vehicle. Minutes of one open meeting indicated the meeting was closed per Section 610.021(5), RSMo, for non-judicial mental or physical health proceedings. However, the closed meeting minutes discussed a citizen complaint related to a Sheriff's deputy that did not pertain to mental or physical health. The County Clerk indicated they are now only discussing allowable topics in closed meetings.





## Holt County Management Advisory Report - State Auditor's Findings

Section 610.021, RSMo, provides that the discussion topics and actions in closed meetings should be limited to only those specifically allowed by law.

### Recommendation

The County Commission ensure specific reasons for closing a meeting are documented in the open minutes, meeting notices, and agendas; and only topics allowed by state law are discussed in closed meetings. In addition, ensure meeting minutes are prepared and retained for all closed meetings; and ensure closed meeting minutes are reviewed and approved, and signed by the preparer.

### Auditee's Response

*We agree and this recommendation has been implemented. The current County Clerk has ensured specific reasons for closing meetings are properly documented and works with us to ensure only allowable topics are discussed. She is also preparing formal minutes for all open and closed sessions timely and presenting them to us for approval after she has signed the minutes as the preparer.*

## 3. Sheriff's Office Bank Accounts

The Sheriff maintains 2 bank accounts outside the county treasury. The Investigative Fund bank account was opened in January 2022 with money from the Sheriff's Revolving Fund. The K-9 Fund bank account was opened in May 2021 with donations. According to the Sheriff and bank records obtained, money deposited into these funds since opening the accounts included:

Receipts by Type	Amount
Investigative Fund:	
Check from Sheriff's Revolving Fund	\$ 1,500
K-9 Fund:	
Community donations	4,051
Fundraisers	685
Medication refund	6
Total	\$ 6,242

The Sheriff indicated he maintains these accounts to fund investigations performed by the office and to pay for training and care of the police dog. He stated the opening of the Investigative Fund and the K-9 Fund bank accounts were discussed with the County Commission in advance and the County Commissioners authorized these accounts to be opened. The Sheriff and County Commission indicated they were not aware of any restrictions on holding accounts in this manner.

During 2022, the Sheriff's office made a \$200 cash withdrawal from the Investigative Fund bank account and spent \$144 on investigative costs, with \$56 remaining as cash on hand. The balance of this account at December 31, 2022, was \$1,300. Disbursements during 2021 and 2022 from the K-9 Fund



## Holt County Management Advisory Report - State Auditor's Findings

bank account totaled \$3,307 and were for training, food, and care for the police dog. The balance of this account at December 31, 2022, was \$1,435.

There is no statutory authority allowing the Sheriff to maintain these accounts outside the county treasury. Section 50.370, RSMo, requires every county official who receives any fees or other remuneration for official services to pay such money to the County Treasurer. In addition, Attorney General's Opinion 45-1992 (April 23, 1992) states sheriffs are not authorized to maintain a bank account for law enforcement purposes separate from the county treasury.

### Recommendation

The County Commission and the Sheriff ensure the Sheriff does not maintain bank accounts outside the county treasury, and ensure all money is disbursed to the County Treasurer timely.

### Auditee's Response

*The County Commission provided the following response:*

*We did discuss these accounts with the Sheriff prior to opening and gave our approval. We were unaware maintaining these accounts in this manner was unallowable.*

*The Sheriff provided the following response:*

*This recommendation has been implemented and these accounts have been transferred to the County Treasurer.*

## 4. Electronic Communication Policy

The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>1</sup>

<sup>1</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed July 21, 2023.



---

Holt County  
Management Advisory Report - State Auditor's Findings

---

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The Commission indicated it was unaware of the record retention requirements and the electronic communications guidelines.

**Recommendation**

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

**Auditee's Response**

*We agree and will work with other county officials to develop a policy that complies with the Secretary of State's guidelines.*

---

# Holt County

## Organization and Statistical Information

---

Holt County is a county-organized, third-class county. The county seat is Oregon, Missouri. The county's population was 4,223 in 2020, according to the U.S. Census Bureau.

Holt County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 46 full-time employees and 5 part-time employees on December 31, 2022.

County operations also include the Health Department, Emergency 911, Senior Citizens Board, drainage and levee districts established by the County Commission, neighborhood improvement districts, and the Johnson Grass Board.

### Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2023	2022
Tom Bullock, Presiding Commissioner	\$	31,285
Carla Markt, Associate Commissioner		29,082
David Carroll, Associate Commissioner		29,082
Vicki Book, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Angie Gamache, County Clerk		44,064
Robert R. Shepherd, Prosecuting Attorney		51,775
Steve Portman, Sheriff		72,500
Gay Quick, County Treasurer (2)		49,908
Susan Lentz, County Coroner		13,219
Velvet Sommer, Public Administrator		22,032
Cindy Wohlford, County Collector (3), year ended February 28,	67,047	
LaDonna Jones, County Assessor, year ended August 31,		43,765

- (1) Compensation is paid by the state.
- (2) Includes \$5,844 of commissions earned as Treasurer for the levee districts.
- (3) Includes \$22,691 of commissions earned for collecting city, levee, and drainage district property taxes.



# Scott Fitzpatrick

---

## Missouri State Auditor

Missouri State Highway Patrol's  
Use of Highway Funds

Year Ended June 30, 2023

Report No. 2024-003

January 2024

[auditor.mo.gov](http://auditor.mo.gov)



# CITIZENS SUMMARY

## Findings in the audit of Missouri State Highway Patrol's Use of Highway Funds

Background	Missouri state law requires the Missouri State Auditor to examine whether State Highways and Transportation Fund appropriations to the Missouri State Highway Patrol are used in accordance with the Missouri Constitution, which limits the use of these funds to activities related to administering and enforcing state motor vehicle laws or traffic regulations.
Methodology	Audit staff reviewed highway patrol calculations of amounts spent for non-highway activities; and the amounts spent for highway-related activities from other funding sources. Auditors also reviewed expenditures recorded in the state accounting system and other expenditure-related data, and performed sample testing of expenditures.
Conclusions	The audit determined the Missouri State Highway Patrol complied with legal provisions related to the use of highway funding for the 2023 fiscal year.

Because of the limited objective of this review, no overall rating is provided.

---

# Missouri State Highway Patrol's Use of Highway Funds

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Background, Methodology, and Conclusions	3
---	---



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
and  
Sandy Karsten, Director  
Department of Public Safety  
and  
Colonel Eric T. Olson, Superintendent  
Missouri State Highway Patrol  
Jefferson City, Missouri

We have audited the Department of Public Safety, Missouri State Highway Patrol's Use of Highway Funds, as required by Section 226.200.3, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2023. The objective of our audit was to determine whether the agency is in compliance with Section 226.200.3, RSMo, related to the use of highway funds.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides such a basis.

The Background, Methodology, and Conclusions present our comments concerning the overall compliance related to the Department of Public Safety, Missouri State Highway Patrol's Use of Highway Funds.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is stylized, with the first letters of the first and last names being capitalized and prominent.

Scott Fitzpatrick  
State Auditor



---

# Missouri State Highway Patrol's Use of Highway Funds

## Background, Methodology, and Conclusions

---

### Background

The State Auditor is required to determine whether appropriations from the State Highways and Transportation Fund (State Highway Fund) to the Missouri State Highway Patrol (MSHP) are used for administering and enforcing state motor vehicle laws and traffic regulations pursuant to the constitution.

**Limitations and requirements** Article IV, Section 30(b), Missouri Constitution, limits the MSHP's use of highway funds to activities related to administering and enforcing state motor vehicle laws or traffic regulations. In addition, Section 226.200.3, RSMo, provides, in part:

" . . . Appropriations allocated from the state highways and transportation department fund to the highway patrol shall only be used by the highway patrol to administer and enforce state motor vehicle laws or traffic regulations. Beginning July 1, 2007, any activities or functions conducted by the highway patrol not related to enforcing or administering state motor vehicle laws or traffic regulations shall not be funded by the state highways and transportation department fund, but shall be funded from general revenue or any other applicable source. Any current funding from the highways and transportation department fund used for activities not related to enforcing state motor vehicle laws or traffic regulations shall expire on June 30, 2007. The state auditor shall annually audit and examine the appropriations made to the highway patrol to determine whether such appropriations are actually being used for administering and enforcing state motor vehicle laws and traffic regulations pursuant to the constitution. The state auditor shall submit its annual findings to the general assembly by January fifteenth of each year."



## Missouri State Highway Patrol's Use of Highway Funds Background, Methodology, and Conclusions

During the year ended June 30, 2023, the MSHP used appropriations from the State Highway Fund as follows:

	Appropriation Authority	Expenditures	Lapsed Balances <sup>1</sup>
Enforcement personal service	\$ 83,872,762	73,087,432	10,785,330
Enforcement expense and equipment	9,314,191	9,091,634	222,557
Technical services personal service	17,871,959	16,374,623	1,497,336
Technical services expense and equipment	19,413,526	16,184,263	3,229,263
Vehicle and driver safety personal service	12,392,776	10,965,650	1,427,126
Vehicle and driver safety expense and equipment	1,060,790	918,248	142,542
Refund unused motor vehicle inspection stickers	100,000	35,397	64,603
Administration personal service	8,318,099	7,513,156	804,943
Administration expense and equipment	625,751	410,852	214,899
Crime laboratories personal service	4,576,691	4,388,096	188,595
Crime laboratories expense and equipment	1,551,249	1,407,698	143,551
Law Enforcement Academy personal service	1,704,486	1,539,217	165,269
Law Enforcement Academy expense and equipment	503,864	96,203	407,661
Fringe benefits personal service	96,318,031	81,282,742	15,035,289
Fringe benefits expense and equipment	8,063,655	6,976,154	1,087,501
Vehicle replacement expense and equipment	6,323,075	3,826,483	2,496,592
Gasoline expenses	6,885,382	4,709,130	2,176,252
Interoperable system highway	5,612,926	5,402,089	210,837
Interoperable ongoing highway	4,100,000	3,928,868	171,132
Total	\$ 288,609,213	248,137,935	40,471,278

<sup>1</sup> The lapsed balances include withholdings made at the Governor's request totaling \$5,380,634.

## Methodology

To determine whether the MSHP complied with the limitations on the use of highway funds in Section 226.200.3, RSMo, we obtained an understanding of internal control that is significant to the audit objective and planned and performed procedures to assess internal control to the extent necessary to address our audit objective. We also obtained an understanding of legal provisions that are significant within the context of the audit objective, and we assessed the risk that illegal acts, including fraud, and violations of other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions. We reviewed and evaluated the methodology used by the MSHP to calculate the amounts expended from the State Highway Fund for non-highway activities and the amounts expended by the MSHP for highway-related activities from other funding sources. We also compared the various fund and appropriation subtotals used



## Missouri State Highway Patrol's Use of Highway Funds Background, Methodology, and Conclusions

in the MSHP calculations to expenditures recorded in the state accounting system (SAM II), and we reviewed MSHP documentation on academy classes and crime laboratory cases supporting the MSHP calculations related to the appropriations for the training academy and crime laboratories. In addition, we obtained and analyzed other expenditure-related data from the MSHP and tested a judgmentally selected sample of expenditures to determine if the expenditures were properly recorded. The results of our sample testing cannot be projected to the entire population from which the test items were selected.

### Conclusions

We conclude the MSHP was in compliance with Section 226.200.3, RSMo, related to the use of highway funds for the year ended June 30, 2023. During fiscal year 2023, the MSHP spent approximately \$3,914,000 appropriated from the State Highway Fund for expenditures not related to highway activities. This amount included non-highway personal service expenditures made from the State Highway Fund from appropriations for administration, crime laboratories, training academy, and fringe benefits; and expense and equipment expenditures from appropriations for administration, gasoline, and fringe benefits. However, these expenditures were more than offset by personal service and/or expense and equipment expenditures totaling approximately \$5,227,000 from appropriations for crime laboratories, training academy, and technical services that were related to highway activities, but not paid from the State Highway Fund. As a result, approximately \$1,313,000 more was spent on highway-related activities than was paid from highway funds during fiscal year 2023.



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Shannon County, Missouri

The Office of the State Auditor contracted for an audit of Shannon County's financial statements for the year ended December 31, 2021, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CR Williams & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "S. Fitzpatrick". The signature is stylized, with the first name "S." and the last name "Fitzpatrick" written in a cursive script.

Scott Fitzpatrick  
State Auditor

January 2024  
Report No. 2024-002



### Recommendations in the audit of Shannon County

2021-01	The county review its current record-keeping practices regarding lease transactions and identify areas that need improvement. The county should also establish accounting policies and procedures related to lease transactions to ensure compliance with regulatory standards and adopt best practices.
2021-02	The County ensure compliance with state statutes by refraining from approving expenditures more than budgeted amounts. If the initially approved budget is insufficient to cover unforeseen expenditures during the current year, any necessary budgetary amendments should be openly discussed in a public meeting and formally adopted by the County Commission. Strengthen financial oversight and control mechanisms to prevent future negative budgets. Provide training to staff involved in budget management to improve financial management skills and budgeting accuracy.
2021-03	The County established a written internal control policy. Moreover, we recommend educating the County officials and employees about the COSO Internal Control Framework and its significance in promoting effective internal controls. By adhering to the COSO Internal Control Framework and implementing this recommendation, the County can establish a robust internal control system that ensures compliance, mitigates risks, and enhances financial management and accountability.
2021-04	The County establish a formal fraud risk assessment process that is tailored to the County's operations and risks.
2021-05	<ol style="list-style-type: none"><li>1. There will be an integration of QuickBooks. Implement a unified QuickBooks system to eliminate the critical deficiency caused by the independent management of accounts by the County Clerk and Treasurer. This will ensure synchronization and integration of essential financial data.</li><li>2. There will be a process of verification of Cash Account Beginning Balance. Conduct a thorough audit and reconciliation of the cash account's beginning balance, amounting to \$5,930,374.35, to provide documented support and evidence. Address concerns about accuracy and reliability by establishing clear substantiation for the reported balance.</li></ol>

THE COUNTY OF SHANNON EMINENCE, MISSOURI  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2021

PREPARED BY:  
CRWilliams & Associates LLC Certified Public Accountants  
1257 N. Hornsby  
St. Louis, MO 63147  
(219)-944-1615 (ofc)/(866)-834-4294 (fax)  
[www.crwilliams.net](http://www.crwilliams.net)

**THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
TABLE OF CONTENTS**

---

<b>INTRODUCTORY SECTION</b>	<b>PAGE</b>
<b>List of Elected Officials 2021</b>	<b>1</b>
<b><u>FINANCIAL SECTION</u></b>	
Independent Auditor's Report.....	2-5
<b><u>FINANCIAL STATEMENTS</u></b>	
Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – All Governmental Funds- Regulatory Basis Year Ended December 31, 2021.....	6
Statements of Receipts, Disbursements and Changes in Cash and Investment Balances – Budget and Actual – All Governmental Funds – Regulatory Basis Year Ended December 31, 2021 .....	7-22
<i>Fiduciary Funds:</i>	
Statements of Assets and Liabilities Arising From Cash Transactions – Agency Funds - Regulatory Basis As of December 31, 2021.....	23
Notes to the Financial Statements.....	24-34
<b><u>SUPPLEMENTARY SCHEDULES AND AUDITOR' S REPORT</u></b>	
<b><u>FEDERAL COMPLIANCE SECTION</u></b>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	35-36
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	37-39
Schedule of Expenditures of Federal Awards.....	40
Notes to the Schedule of Expenditures of Federal Awards.....	41
Schedule of Findings and Questioned Costs Year Ended December 31, 2021 .....	42-47
Schedule of Prior Year Findings and Responses Year Ended December 31, 2021 .....	48-50

**THE COUNTY OF SHANNON**  
**EMINENCE, MISSOURI**  
**LIST OF ELECTED OFFICIALS 2021**

Presiding Commissioner	Jeff Cowen
Commissioner- Northern District	Dale Counts
Commissioner- Southern District	Herman Kelly
County Clerk	Shelly Bland
Treasurer	Michelle Shedd
Collector of Revenue	Susie Needels
Assessor	Jimile Voyles
Ex Officio Recorder of Deeds & Circuit Clerk	Melany Williams
Sheriff	Darrin Brawley
Prosecuting Attorney	Jodie Brumble
Coroner	Samuel Murphy
Public Administrator	Teresa Acord



## **FINANCIAL SECTION**

1257 Hornsby \* St. Louis, Missouri 63147  
TEL: (219) 944-1615 \* FAX: (866) 834-4294 \* [www.crwilliams.net](http://www.crwilliams.net)

## INDEPENDENT AUDITOR'S REPORT

To the County Commission and Officeholders  
Shannon County, Missouri

### **Adverse and Unmodified Opinions**

We have audited the accompanying financial statements of the Shannon County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash and Investment Balances- All Governmental Funds – Regulatory Basis, Statements of Receipts, Disbursements and Changes in Cash and Investment Balances- Budget and Actual – All Governmental Funds- Regulatory Basis and the Statement of Assets and Liabilities Arising From Cash Transactions – Agency Funds – Regulatory Basis as of December 31, 2021 and the related notes to the financial statements.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, Statement of Receipts, Disbursements and Changes in Cash and Investment Balances- All Governmental Funds – Regulatory Basis, Statements of Receipts, Disbursements and Changes in Cash and Investment Balances- Budget and Actual – All Governmental Funds- Regulatory Basis and the Statement of Assets and Liabilities Arising From Cash Transactions – Agency Funds – Regulatory Basis as of December 31, 2021, in accordance with financial reporting provisions of Missouri Law described in Note 1.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2021, or changes in net position and cash flows thereof for the year then ended.

### **Basis for Adverse and Unmodified Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Shannon County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinion.

## INDEPENDENT AUDITOR'S REPORT – continued

### **Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Shannon County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

## INDEPENDENT AUDITOR'S REPORT – continued

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shannon County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Shannon County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

## INDEPENDENT AUDITOR'S REPORT – continued

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2023, on our consideration of Shannon County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Shannon County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Shannon County, Missouri's internal control over financial reporting and compliance.

*CRWilliams & Associates LLC*

St. Louis, Missouri  
December 12, 2023

## **FINANCIAL STATEMENT**

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2021

FUNDS	Cash and Investment Balances, 01/01/2021	Receipts 2021	Disbursements 2021	Cash and Investment Balances, 12/31/2021
General Revenue	\$ 312,693	\$ 1,566,542	\$ 1,557,223	\$ 322,012
Special Road and Bridge	173,662	1,782,778	1,899,153	57,287
Assessment	-	119,075	119,075	-
Sheriff's Revolving	1,751	6,003	-	7,754
Sheriff Civil Fee	5,906	42,345	1,000	47,251
Prosecuting Attorney Administrative Handling Cost	(81)	500	-	419
Prosecuting Attorney Training	1,638	1,734	-	3,372
Law Enforcement Training	60	1,372	-	1,432
Law Enforcement Training P.O.S.T.	2,713	467	-	3,180
Crime Victim Advocate	(2,567)	51,740	43,465	5,708
Country Clerk	881	-	622	259
Tax Maintenance	45,993	11,868	2,387	55,474
Title III	127,558	28,696	13,930	142,324
Law Enforcement Restitution	51,593	24,534	50,000	26,127
Shelter for Abused Victims	20	590	490	120
Recorder	14,936	2,598	-	17,534
Recorder User Fee	33,466	8,268	-	41,734
Recorder Equipment	397	-	397	-
Local Emergency Planning Commission	11,586	6	-	11,592
Help America Vote Act	-	-	-	-
Family Service	5,644	1,503	3,200	3,947
Missouri 911	35,893	3,103	-	38,996
COVID-19 Grant	110,951	27	110,978	-
American Rescue Plan Act Grant	-	793,272	197	793,075
National Forest	-	264,376	264,376	-
Senior Citizens Service Board	19,154	42,114	43,552	17,716
Senate Bill 40 Board	233,258	161,246	63,724	330,780
<b>TOTALS</b>	<b>\$ 1,187,105</b>	<b>\$ 4,914,757</b>	<b>\$ 4,173,769</b>	<b>\$ 1,928,093</b>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2021

		<b>General Revenue</b>	
		<b>Budget</b>	<b>Actual</b>
<b>Receipts:</b>			
Property Taxes	\$	155,050	\$ 154,648
Sales Taxes		600,000	690,080
Intergovernmental		274,000	281,166
Charges for Services		141,500	123,996
Interest		-	190
Other Receipts		22,500	94,966
Transfers In		51,750	221,496
Total Receipts		<u>1,244,800</u>	<u>1,566,542</u>
<b>Disbursements:</b>			
County Commission		97,481	97,019
County Clerk		111,717	103,221
Elections		20,000	19,878
Building and Grounds		154,123	114,812
Employee Fringe Benefits		79,454	98,601
Treasurer		46,430	42,434
Collector		98,248	98,164
Recorder of Deeds		36,000	20,998
Circuit Clerk		59,590	17,948
Court Administration		1,874	836
Public Administrator		23,010	22,991
Sheriff		335,546	413,653
Jail		88,119	124,982
Prosecuting Attorney		88,919	82,945
Juvenile Officer		60,259	50,077
Coroner		25,275	22,761
Public Defender		4,055	3,874
Court Reporter		1,050	-
Other Disbursements		144,966	189,119
Transfers Out		34,240	32,910
Emergency Fund		46,000	-
Total Disbursements		<u>1,556,356</u>	<u>1,557,223</u>
Receipts Over (Under)			
Disbursements		(311,556)	9,319
Cash and Investment, January 1		<u>312,693</u>	<u>312,693</u>
Cash and Investment, December 31	\$	<u><b>1,137</b></u>	\$ <u><b>322,012</b></u>

The accompanying notes to the financial statements are an integral part of this statement.



THE COUNTY OF SHANNON  
 EMINENCE, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2021

	<b>Special Road and Bridge</b>	
	<b>Budget</b>	<b>Actual</b>
<b>Receipts:</b>		
Property Taxes	\$ 216,392	\$ 207,859
Sales Taxes	287,076	311,268
Intergovernmental	967,243	1,062,086
Interest	-	231
Other Receipts	-	141,958
Transfers In	66,361	59,376
Total Receipts	<u>1,537,072</u>	<u>1,782,778</u>
<b>Disbursements:</b>		
Salaries	449,989	489,336
Employee Fringe Benefits	100,011	150,846
Supplies	221,272	283,361
Insurance	41,022	46,844
Road and Bridge Materials	38,714	43,448
Equipment Repairs	68,152	40,256
Equipment Purchases	176,025	266,986
Road and Bridge Construction	400,000	288,385
Other Disbursements	124,815	164,528
Transfers Out	51,750	125,163
Total Disbursements	<u>1,671,750</u>	<u>1,899,153</u>
Receipts Over (Under)	(134,678)	(116,375)
Disbursements		
Cash and Investment, January 1	<u>161,194</u>	<u>173,662</u>
Cash and Investment, December 31	<u><u>\$ 26,516</u></u>	<u><u>\$ 57,287</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON  
 EMINENCE, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2021

	Assessment	
	Budget	Actual
<b>Receipts:</b>		
Intergovernmental	\$ 91,634	\$ 91,200
Charges for Services	3,800	3,947
Interest	25	3
Other Receipts	890	4,225
Transfers In	26,121	19,700
Total Receipts	122,470	119,075
<b>Disbursements:</b>		
Salaries	77,992	68,161
Employee Fringe Benefits	26,818	25,289
Materials and Supplies	10,000	12,389
Services	4,200	4,176
Capital Outlay	3,460	9,060
Transfers Out	-	-
Total Disbursements	122,470	119,075
Receipts Over (Under)	-	-
Disbursements		
Cash and Investment, January 1	-	-
Cash and Investment, December 31	\$ -	\$ -

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON  
 EMINENCE, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2021

---

	<b>Sheriff Revolving</b>		<b>Sheriff Civil Fee</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>Receipts:</b>				
Charges for Services	\$ -	\$ -	\$ 8,000	\$ 12,268
Interest	5	3	50	18
Other Receipts	-	6,000	33,000	30,059
Total Receipts	<u>5</u>	<u>6,003</u>	<u>41,050</u>	<u>42,345</u>
<b>Disbursements:</b>				
Materials and Supplies	-	-	-	1,000
Capital Outlay	<u>10,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Total Disbursements	<u>10,000</u>	<u>-</u>	<u>15,000</u>	<u>1,000</u>
Receipts Over (Under)				
Disbursements	(9,995)	6,003	26,050	41,345
Cash and Investment, January 1	<u>1,751</u>	<u>1,751</u>	<u>5,906</u>	<u>5,906</u>
Cash and Investment, December 31	<u><b>\$ (8,244)</b></u>	<u><b>\$ 7,754</b></u>	<u><b>\$ 31,956</b></u>	<u><b>\$ 47,251</b></u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON  
 EMINENCE, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2021

---

	<b>Prosecuting Attorney Administrative Handling Cost</b>		<b>Prosecuting Attorney Training</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>Receipts:</b>				
Charges for Services	\$ 199	\$ 500	\$ 669	\$ 1,733
Interest	1	-	2	1
Total Receipts	<u>200</u>	<u>500</u>	<u>671</u>	<u>1,734</u>
<b>Disbursements:</b>				
Employee Fringe Benefits	110	-	-	-
Services	-	-	800	-
Total Disbursements	<u>110</u>	<u>-</u>	<u>800</u>	<u>-</u>
Receipts Over (Under)				
Disbursements	90	500	(129)	1,734
Cash and Investment, January 1	<u>(82)</u>	<u>(81)</u>	<u>1,638</u>	<u>1,638</u>
Cash and Investment, December 31	<u><u>\$ 8</u></u>	<u><u>\$ 419</u></u>	<u><u>\$ 1,509</u></u>	<u><u>\$ 3,372</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON  
 EMINENCE, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2021

---

	<b>Law Enforcement Training</b>		<b>Law Enforcement Training P.O.S.T.</b>	
	<b><i>Budget</i></b>	<b><i>Actual</i></b>	<b><i>Budget</i></b>	<b><i>Actual</i></b>
<b>Receipts:</b>				
Intergovernmental	\$ -	\$ -	\$ 550	\$ 465
Charges for Services	1,050	1,372	-	-
Interest	1	-	5	2
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
<b>Total Receipts</b>	<b>1,051</b>	<b>1,372</b>	<b>555</b>	<b>467</b>
<b>Disbursements:</b>				
Services	1,000	-	-	-
Capital Outlay	-	-	2,300	-
<b>Total Disbursements</b>	<b>1,000</b>	<b>-</b>	<b>2,300</b>	<b>-</b>
Receipts Over (Under)				
Disbursements	51	1,372	(1,745)	467
Cash and Investment, January 1	60	60	2,713	2,713
Cash and Investment, December 31	<b>\$ 111</b>	<b>\$ 1,432</b>	<b>\$ 968</b>	<b>\$ 3,180</b>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2021

	<b>Crime Victim Advocate</b>		<b>County Clerk</b>	
	<b><i>Budget</i></b>	<b><i>Actual</i></b>	<b><i>Budget</i></b>	<b><i>Actual</i></b>
<b>Receipts:</b>				
Intergovernmental	\$ 42,000	\$ 40,421	\$ -	\$ -
Interest	-	1	12	-
Other Receipts	8,000	11,318	1,900	-
Total Receipts	50,000	51,740	1,912	-
<b>Disbursements:</b>				
Salaries	33,000	32,960	-	-
Employee Fringe Benefits	8,500	8,465	-	-
Materials and Supplies	2,650	1,095	-	-
Services	1,750	945	-	-
Other Disbursements	-	-	1,900	\$ 622
Capital Outlay	1,500	-	-	-
Total Disbursements	47,400	43,465	1,900	622
Receipts Over (Under)				
Disbursements	2,600	8,275	12	(622)
Cash and Investment, January 1	(2,567)	(2,567)	881	881
Cash and Investment, December 31	<u>\$ 33</u>	<u>\$ 5,708</u>	<u>\$ 893</u>	<u>\$ 259</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2021

	<b>Tax Maintenance</b>		<b>Title III</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>Receipts:</b>				
Intergovernmental	\$ -	\$ -	\$ 35,000	\$ -
Charges for Services	12,000	11,839	-	-
Interest	150	29	350	75
Transfers In	-	-	-	28,621
Total Receipts	<u>12,150</u>	<u>11,868</u>	<u>35,350</u>	<u>28,696</u>
<b>Disbursements:</b>				
Materials and Supplies	55,960	2,387	-	-
Capital Outlay	-	-	130,000	13,930
Transfers Out	-	-	-	-
Total Disbursements	<u>55,960</u>	<u>2,387</u>	<u>130,000</u>	<u>13,930</u>
Receipts Over (Under)				
Disbursements	(43,810)	9,481	(94,650)	14,766
Cash and Investment, January 1	<u>45,993</u>	<u>45,993</u>	<u>127,558</u>	<u>127,558</u>
Cash and Investment, December 31	<u><b>\$ 2,183</b></u>	<u><b>\$ 55,474</b></u>	<u><b>\$ 32,908</b></u>	<u><b>\$ 142,324</b></u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2021

---

	<b>Law Enforcement Restitution</b>		<b>Shelter for Abused Victims</b>	
	<b><i>Budget</i></b>	<b><i>Actual</i></b>	<b><i>Budget</i></b>	<b><i>Actual</i></b>
<b>Receipts:</b>				
Charges for Services	\$ 20,000	\$ 24,500	\$ 425	\$ 590
Interest	70	34	1	-
Total Receipts	20,070	24,534	426	590
<b>Disbursements:</b>				
Services	-	-	350	490
Transfers Out	20,000	50,000	-	-
Total Disbursements	20,000	50,000	350	490
Receipts Over (Under)				
Disbursements	70	(25,466)	76	100
Cash and Investment, January 1	51,593	51,593	20	20
Cash and Investment, December 31	<b>\$ 51,663</b>	<b>\$ 26,127</b>	<b>\$ 96</b>	<b>\$ 120</b>

The accompanying notes to the financial statements are an integral part of this statement.



THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2021

---

	<b>Recorder</b>		<b>Recorder User Fee</b>	
	<i><u>Budget</u></i>	<i><u>Actual</u></i>	<i><u>Budget</u></i>	<i><u>Actual</u></i>
<b>Receipts:</b>				
Charges for Services	\$ 1,841	\$ 2,192	\$ 3,082	\$ 8,248
Interest	40	9	50	20
Transfers In	-	397	-	-
Total Receipts	<u>1,881</u>	<u>2,598</u>	<u>3,132</u>	<u>8,268</u>
<b>Disbursements:</b>				
Recorder of Deeds	<u>14,936</u>	<u>-</u>	<u>33,466</u>	<u>-</u>
Total Disbursements	<u>14,936</u>	<u>-</u>	<u>33,466</u>	<u>-</u>
Receipts Over (Under)				
Disbursements	(13,055)	2,598	(30,334)	8,268
Cash and Investment, January 1	<u>14,936</u>	<u>14,936</u>	<u>33,466</u>	<u>33,466</u>
Cash and Investment, December 31	<u><b>\$ 1,881</b></u>	<u><b>\$ 17,534</b></u>	<u><b>\$ 3,132</b></u>	<u><b>\$ 41,734</b></u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON  
 EMINENCE, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2021

	<b>Recorder Equipment</b>		<b>Local Emergency Planning Commission</b>	
	<b><i>Budget</i></b>	<b><i>Actual</i></b>	<b><i>Budget</i></b>	<b><i>Actual</i></b>
<b>Receipts:</b>				
Intergovernmental	\$ -	\$ -	\$ 500	\$ -
Interest	5	-	25	6
Total Receipts	<u>5</u>	<u>-</u>	<u>525</u>	<u>6</u>
<b>Disbursements:</b>				
Materials and Supplies	-	-	2,500	-
Transfers Out	<u>397</u>	<u>397</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>397</u>	<u>397</u>	<u>2,500</u>	<u>-</u>
Receipts Over (Under)				
Disbursements	(392)	(397)	(1,975)	6
Cash and Investment, January 1	<u>397</u>	<u>397</u>	<u>11,586</u>	<u>11,586</u>
Cash and Investment, December 31	<u><b>\$ 5</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 9,611</b></u>	<u><b>\$ 11,592</b></u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2021

	<b>Help America Vote Act</b>		<b>Family Service</b>	
	<b><i>Budget</i></b>	<b><i>Actual</i></b>	<b><i>Budget</i></b>	<b><i>Actual</i></b>
<b>Receipts:</b>				
Charges for Services	\$ 250	\$ -	\$ 1,600	\$ 1,500
Interest	1	-	10	3
Total Receipts	251	-	1,610	1,503
<b>Disbursements:</b>				
Materials and Supplies	200	-	-	-
Services	-	-	1,610	3,200
Total Disbursements	200	-	1,610	3,200
Receipts Over (Under)				
Disbursements	51	-	-	(1,697)
Cash and Investment, January 1	-	-	5,644	5,644
Cash and Investment, December 31	<b>\$ 51</b>	<b>\$ -</b>	<b>\$ 5,644</b>	<b>\$ 3,947</b>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2021

	<b>Missouri 911</b>		<b>COVID-19 Grant</b>	
	<b><i>Budget</i></b>	<b><i>Actual</i></b>	<b><i>Budget</i></b>	<b><i>Actual</i></b>
<b>Receipts:</b>				
Intergovernmental	\$ -	\$ 3,083	\$ -	\$ -
Interest	63	20	8	27
Total Receipts	63	3,103	8	27
<b>Disbursements:</b>				
Services	-	-	110,322	76,302
Transfers Out	35,893	-	-	34,676
Total Disbursements	35,893	-	110,322	110,978
Receipts Over (Under)				
Disbursements	(35,830)	3,103	(110,314)	(110,951)
Cash and Investment, January 1	35,893	35,893	110,951	110,951
Cash and Investment, December 31	<b>\$ 63</b>	<b>\$ 38,996</b>	<b>\$ 637</b>	<b>\$ -</b>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON  
 EMINENCE, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2021

	<b>American Rescue Plan Act Grant</b>	
	<b><i>Budget</i></b>	<b><i>Actual</i></b>
<b>Receipts:</b>		
Intergovernmental	\$ 793,075	\$ 793,075
Interest	-	197
Total Receipts	<u>793,075</u>	<u>793,272</u>
<b>Disbursements:</b>		
Other Disbursements	793,075	-
Transfers Out	-	197
Total Disbursements	<u>793,075</u>	<u>197</u>
Receipts Over (Under)		
Disbursements	-	793,075
Cash and Investment, January 1	<u>-</u>	<u>-</u>
Cash and Investment, December 31	<u><b>\$ -</b></u>	<u><b>\$ 793,075</b></u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON  
 EMINENCE, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2021

	<b>National Forest</b>		<b>Senior Citizens Service Board</b>	
	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>
<b>Receipts:</b>				
Property Taxes	\$ -	\$ -	\$ 46,000	\$ 42,114
Intergovernmental	250,000	264,376	-	-
Total Receipts	<u>250,000</u>	<u>264,376</u>	<u>46,000</u>	<u>42,114</u>
<b>Disbursements:</b>				
Services	-	-	46,000	43,552
Other Disbursements	-	178,129	-	-
Transfers Out	250,000	86,247	-	-
Total Disbursements	<u>250,000</u>	<u>264,376</u>	<u>46,000</u>	<u>43,552</u>
Receipts Over (Under)				
Disbursements	-	-	-	(1,438)
Cash and Investment, January 1	<u>-</u>	<u>-</u>	<u>19,154</u>	<u>19,154</u>
Cash and Investment, December 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 19,154</u></u>	<u><u>\$ 17,716</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON  
 EMINENCE, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2021

---

	<b>Senate Bill 40 Board</b>	
	<b><i>Budget</i></b>	<b><i>Actual</i></b>
<b>Receipts:</b>		
Property Taxes	\$ 75,000	\$ 83,921
Intergovernmental	-	75,000
Interest	200	2,325
Total Receipts	<u>75,200</u>	<u>161,246</u>
<b>Disbursements:</b>		
Services	<u>67,300</u>	<u>63,724</u>
Total Disbursements	<u>67,300</u>	<u>63,724</u>
Receipts Over (Under) Disbursements	7,900	97,522
Cash and Investment, January 1	<u>233,258</u>	<u>233,258</u>
Cash and Investment, December 31	<u><b>\$ 241,158</b></u>	<u><b>\$ 330,780</b></u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF SHANNON  
 EMINENCE, MISSOURI  
 STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
 AGENCY FUNDS - REGULATORY BASIS  
 AS OF DECEMBER 31, 2021

	<b>Collector Fund</b>	<b>CERF Fund</b>	<b>Utilities Fund</b>	<b>Land Sale Fund</b>	<b>Fit Fund</b>	<b>Fines Fund</b>
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 2,772,118	\$ -	\$ -	\$ 9,354	\$ -	\$ 114,270
Total Assets	<u>2,772,118</u>	<u>-</u>	<u>-</u>	<u>\$ 9,354</u>	<u>-</u>	<u>\$ 114,270</u>
<b>LIABILITIES AND FUND BALANCES</b>						
TOTAL LIABILITIES	\$ 2,772,118	\$ -	\$ -	\$ 9,354	-	\$ 114,270
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 2,772,118</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,354</u>	<u>\$ -</u>	<u>\$ 114,270</u>

	<b>MOPS Fund</b>	<b>Deputy Supp Fund</b>	<b>Recorder of Deeds Fund</b>	<b>Sheriff Inmate Security Fund</b>	<b>Barley Revolving Account Fund</b>	<b>Sheriff Office Fund</b>	<b>Total</b>
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ -	\$ -	\$ 5,493	\$ 3,814	\$ 3,165	\$ 9,368	\$ 2,917,582
Total Assets	<u>-</u>	<u>-</u>	<u>5,493</u>	<u>3,814</u>	<u>3,165</u>	<u>9,368</u>	<u>2,917,582</u>
<b>LIABILITIES AND FUND BALANCES</b>							
TOTAL LIABILITIES	\$ -	-	5,493	3,814	3,165	9,368	2,917,582
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,493</u>	<u>\$ 3,814</u>	<u>\$ 3,165</u>	<u>\$ 9,368</u>	<u>\$ 2,917,582</u>

See notes to financial statements.



**The County of Shannon  
Eminence, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2021**

---

**Note I - Summary of Significant Accounting Policies**

The County of Shannon, Missouri ("County"), which is governed by a three-member board of commissioners, was established in 1841 and named for George Shannon of the Lewis and Clark Expedition. In addition to the three Commissioners, there are nine elected Constitutional Officers: County Clerk, Collector, Treasurer, Sheriff, Assessor, Coroner, Circuit Clerk and ex officio Recorder, Public Administrator and Prosecuting Attorney.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County, the Senior Citizens Service Board, and the Senate Bill 40 Board.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, social and human services, and recreation services.

The financial statements referred to above include only the primary government of the County, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The Senior Citizens Service Board and the Senate Bill 40 Board are controlled by separate boards and are also included under the control of the County.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of the County and the comparisons of such information with the corresponding budgeted information for all funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the county's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

**The County of Shannon  
Eminence, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2021**

---

**Note 1 - Summary of Significant Accounting Policies (continued)**

**Governmental Fund Types**

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

**Fiduciary Fund Types**

*Agency* – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units. Agency funds are accounted for and reported similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other officeholders.

**Basis of Accounting**

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds and obligations under capital leases), and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

**The County of Shannon  
Eminence, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2021**

---

**Note 1 - Summary of Significant Accounting Policies (continued)**

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.

On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

Budgets are prepared and adopted on the cash basis of accounting.

State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

During the year, it was noted the County was not in compliance with Missouri budgetary statute RSMo. Chapter 50. The following funds had actual expenditures which exceeded the budgeted expenditures: General Revenue Fund, Special Road and Bridge Fund, Law Enforcement Restitution Fund, Shelter for Abused Victims Fund, Family Service Fund, Covid-19 Grant Fund and National Forest Fund. In addition, Sheriff's Revolving Fund had budgeted expenditures that exceed beginning available monies plus estimated revenues for the year.

**The County of Shannon**  
**Eminence, Missouri**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2021**

---

**Note 1 - Summary of Significant Accounting Policies (continued)**

Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2021 for purposes of taxation, was:

Real Estate	\$ 57,321,560
Personal Property	30,648,820
Railroad and Utilities	916,412
	<u><u>\$ 88,886,792</u></u>

During 2021, the County Commission approved a \$0.3935 tax levy per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

General Revenue	0.1700
Road & Bridge	0.2400
Developmental Dis. Board	0.0963
Senior Services	0.0492

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposit and cash equivalents are stated at cost, which approximates the market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash equivalent and investment balances are presented in Note 2.

**The County of Shannon  
Eminence, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2021**

---

**Note 1 - Summary of Significant Accounting Policies (continued)**

Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

Legally required transfers are reported as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

**Note 2 - Cash and Investments**

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Investments".

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2021, the carrying amount of the County's deposits and investments were \$ 4,845,675 and the bank balance was \$ 5,011,176.

The carrying values and bank balances of deposits and investments shown below are included in the financial statements at December 31, 2021, as follows:

Statement of Receipts, Disbursements and Changes in Cash and Investment Balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits and Cash Equivalents	\$ 1,915,547	\$ 2,081,048
Investments	<u>12,546</u>	<u>12,546</u>
Total Governmental Funds	<u>1,928,093</u>	<u>2,093,594</u>

Statement of Assets and Liabilities Arising from  
Cash Transactions - Agency Funds:

Deposits and Cash Equivalents	2,917,582	2,917,582
Investments	<u>-</u>	<u>-</u>
Total Agency Funds	<u>2,917,582</u>	<u>2,917,582</u>
<b>Total Deposits and Investments as of December 31, 2021</b>	<b><u>\$ 4,845,675</u></b>	<b><u>\$ 5,011,176</u></b>

**The County of Shannon  
Eminence, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2021**

---

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At December 31, 2021, 100% of the County's deposits and investments were covered by the Federal Deposit Insurance Corporation (FDIC) or were collateralized.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments. All investments, evidenced by individual securities, are registered in the name of the County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Shannon County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities investments.

As of December 31, 2021, the County has Certificate of Deposit issued by Security Bank of the Ozarks with carrying value of \$12,546 that represents 100% of its portfolio.

**Note 3 - Capital Leases**

In 2015, the County entered into a lease financing agreement with Security Bank of the Ozarks for a computerized temperature control system for \$74,556. The lease expires on December 15, 2024, with interest payable at 5%. Combined principal and interest payments are paid monthly in the amount of \$791.

In 2017, the County entered into a capital lease financing agreement with Caterpillar Financial Services Corporation for a motor grader for \$71,655. The lease expires on July 5, 2022, with a nominal

**The County of Shannon  
Eminence, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2021**

---

**Note 3 - Capital Leases – (continued)**

annual rate of 3.7%. Combined principal and interest payments are paid annually in the amount of \$15,960.

In 2019, the County entered into a lease financing agreement with Security Bank of the Ozarks for a motor grader for \$95,110. The lease expires on August 15, 2024, with interest payable at 3.95%. Combined principal and interest payments are paid monthly in the amount of \$1,748.

In 2020, the County entered into a lease financing agreement with John Deere for a motor grader for \$250,646. The lease expires on October 29, 2025, with interest payable at 2.7%. Combined principal and interest payments are paid monthly in the amount of \$54,314.

In 2021, the County entered into a lease financing agreement with Security Bank of the Ozarks for a Truck Loader for \$78,899. The lease expires on August 2, 2024, with interest payable at 3.5%. Combined principal and interest payments are paid annually in the amount of \$28,162.

**Note 4 - Interfund Transfers**

Transfers between funds for the years ended December 31, 2021, are as follows:

	<u><b>TRANSFERS IN</b></u>	<u><b>TRANSFERS OUT</b></u>
General Revenue Fund	\$ 221,496	\$ 32,910
Special Road and Bridge Fund	59,376	125,163
Assessment Fund	19,700	-
Title III Fund	28,621	-
Law Enforcement Restitution Fund	-	50,000
Recorder Fund	397	-
Recorder Equipment Fund	-	397
Covid-19 Grant Fund	-	34,676
American Rescue Plan Act Grant Fund	-	197
National Forest Fund	-	86,247
	<u><u><b>\$ 329,590</b></u></u>	<u><u><b>\$ 329,590</b></u></u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**The County of Shannon  
Eminence, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2021**

---

**Note 5 - Local Government Employees Retirement System (LAGERS)**

**Plan Description**

The County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Sections 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri, 65102, by calling (800) 447-4334, or by visiting the LAGERS website at [www.molagers.org](http://www.molagers.org).

**Benefits Provided**

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police) and early retirement age is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and the amount of credited service time.

**Contributions**

Full-time employees of the County contribute 4% to the pension plan. The January 1st statutorily required employer contribution rates were 0.2% (General) and 2.10% (Police) of annual covered payroll for the year ended December 31, 2021. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the year ended December 31, 2021 the County contributed \$4,811 to LAGERS.



**The County of Shannon  
Eminence, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2021**

---

**Note 6 - State of Missouri County Employees' Retirement Fund (CERF)**

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo, and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Benefits Provided

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at [www.mocerf.org](http://www.mocerf.org).

Contributions

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to CERF. All participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. During 2021, the County remitted to CERF an employee contribution of \$33,247 for the year ended.

**The County of Shannon  
Eminence, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2021**

---

**Note 6 - State of Missouri County Employees' Retirement Fund (CERF)-continued**

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations;
- Twenty dollars on each merchant's and manufacturer's license issued;
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded;
- Three sevenths of the fee on delinquent property taxes; and
- Interest earned on investment of the above collections prior to remittance to CERF.

The county collected and remitted CERF fees and penalties of \$87,618 for the year ended December 31, 2021. Further information related to required contributions, pension benefits, other plan terms, investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

**Note 7 - Prosecuting Attorney Retirement Fund**

In accordance with state statute Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$3,366 for the year ended December 31, 2021.

**Note 8 - Post Employment Benefits**

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. As of December 31, 2021, there was no employee that is COBRA participant.

**Note 9 - Claims, Commitments, and Contingencies**

Litigation

The County is not involved in pending litigation as of the audit report date.

Compensated Absences

The County provides employees with up to three weeks of paid vacation based upon the number of years of continuous service. Upon termination from county employment, an employee is reimbursed for unused vacation leave. Vacation days not used by the end of the year are forfeited.

**The County of Shannon  
Eminence, Missouri  
Notes to the Financial Statements  
For the year ended December 31, 2021**

---

**Note 9 - Claims, Commitments, and Contingencies-continued**

The County provides employees with four hours of paid sick leave per month. Sick leave may not accumulate from year to year. Upon termination from county employment, an employee is not reimbursed for unused sick leave.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

**Note 10 - Risk Management**

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Injured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

**Note 11 - Subsequent Events**

The County has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through December 12, 2023, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

**SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT**

1257 Hornsby \* St. Louis, Missouri 63147

TEL: (219) 944-1615 \* FAX: (866) 834-4294 \* [www.crwilliams.net](http://www.crwilliams.net)

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

To the County Commission and Officeholders  
Shannon County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Shannon ("County") which comprise the Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – All Governmental Funds – Regulatory basis and the Statements of Assets and Liabilities Arising From Cash Transactions – Agency Funds – Regulatory Basis as of December 31, 2021, and the related Statements of Receipts, Disbursements, and Changes in Cash and Investment Balances – Budget and Actual – All Governmental Funds – Regulatory Basis as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report there on dated December 12, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Shannon County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Shannon County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Shannon County, Missouri's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and

INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS-continued*

corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned as items 2021-05 to be material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2021-01, 2021-03, 2021-04 to be significant deficiencies.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Shannon County, Missouri’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* as described in the accompanying schedule of findings and questioned costs as item 2021-02.

### **Shannon County, Missouri’s Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Shannon County, Missouri’s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Shannon County, Missouri’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*CRWilliams & Associates LLC*

St. Louis, Missouri  
December 12, 2023

## **FEDERAL COMPLIANCE SECTION**

---

1257 Hornsby \* St. Louis, Missouri 63147

TEL: (219) 944-1615 \* FAX: (866) 834-4294 \* [www.crwilliams.net](http://www.crwilliams.net)

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE**

To the County Commission and Officeholders  
Shannon County, Missouri

**Report on Compliance for Major Federal Program**

***Opinion on Major Federal Programs***

We have audited Shannon County, Missouri’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on Shannon County, Missouri’s major federal programs for the year ended December 31, 2021. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Shannon County, Missouri complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on *ALN 97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)* and *Covid-19 Coronavirus Relief Fund* for the year ended December 31, 2021.

***Basis for Opinion on Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Shannon County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Shannon County, Missouri’s compliance with the compliance requirements referred to above.



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE-continued

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Shannon County, Missouri's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Shannon County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Shannon County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Shannon County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Shannon County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Shannon County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE-continued

**Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*CRWilliams & Associates LLC*

St. Louis, Missouri  
December 12, 2023

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2021

<u>Federal Grantor/Pass - Through Grantor/Program Title</u>	<u>Federal ALN</u>	<u>Pass-Through Entity Number</u>	<u>12/31/2021 Federal Expenditures</u>	<u>12/31/2021 Awards Provided to Subrecipients</u>
U.S. Department of Agriculture				
Forest Service Schools and Roads Cluster				
Passed through State:				
Schools and Roads - Grants to States	10.665	n/a	\$ 251,435	\$ 178,129
U.S. Department of Interior				
Direct Program				
Payments in Lieu of Taxes	15.226	n/a	251,041	-
U.S. Department of Justice				
Passed through State:				
Missouri Association of Prosecuting Attorneys				
Crime Victim Assistance	16.575	MAPA Shannon 19-21	43,739	-
Passed through State:				
Missouri Department of Public Safety				
Edward Byrne Memorial Justice				
Assistance Grant Program	16.738	n/a	9,265	-
U.S. Department of Treasury				
Passed through State:				
Missouri Office of Administration				
Covid-19 Coronavirus Relief Fund	21.019	n/a	110,978	62,902
U.S. Department of Homeland Security				
Passed through State:				
Missouri Emergency Management Agency				
Disaster Grants - Public Assistance				
(Presidentially Declared Disasters)	97.036	FEMA-4317- DR-MO	300,932	-
			<u>\$ 967,390</u>	<u>\$ 241,031</u>

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2021

**Note 1 – Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of the County under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

**Note 2 – Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**Note 3 – Indirect Cost Rate**

The County has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 4 – Subrecipients**

During the year ended December 31, 2021 the County provided \$178,129 in federal awards to sub-recipients for the Schools and Roads under Federal Assistance Listing Number 10.665 and \$62,902 in federal awards to sub-recipients for the Schools, Cities and Fire Districts under Federal Assistance Listing Number 21.019.

**Note 5 – Donated Personal Protective Equipment (PPE) (Unaudited)**

The County received donated face masks, hand sanitizer, protective gloves and disinfected wipes from the State of Missouri during 2021.

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2021

**I. SUMMARY OF AUDITOR'S RESULTS**

**A. Financial Statements**

- |   |                        |     |          |
|---|------------------------|-----|----------|
| 1 Type of auditor's report issued:                      | Unmodified and Adverse |     |          |
| 2 Internal control over financial reporting:            |                        |     |          |
| a. Material weakness(es) identified?                    | <u>  X  </u>           | Yes | _____ No |
| b. Significant deficiency(ies) identified?              | <u>  X  </u>           | Yes | _____ No |
| 3 Noncompliance material to financial statements noted? | <u>  X  </u>           | Yes | _____ No |

**B. Federal Awards**

- |   |            |     |                       |
|---|------------|-----|-----------------------|
| 1 Internal control over major federal programs:   |            |     |                       |
| a. Material weakness(es) identified?  | _____      | Yes | _____ <u>  X  </u> No |
| b. Significant deficiency(ies) identified?  | _____      | Yes | _____ <u>  X  </u> No |
| 2 Type of auditor's report issued on compliance of major federal programs:                                    | Unmodified |     |                       |
| 3 Any audit findings disclosed that are required to be reported in accordance with sections 2 CFR 200.516(a)? | _____      | Yes | _____ <u>  X  </u> No |
| 4 Identification of major federal programs:   |            |     |                       |

**Name of Federal Programs or Cluster**

Disaster Grants Public Assistance (Presidentially Declared Disasters)  
Covid-19 Coronavirus Relief Fund

ALN  
97.036  
21.019

- |   |           |     |                       |
|---|-----------|-----|-----------------------|
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |     |                       |
| 6 Auditee qualified as low-risk auditee?                                    | _____     | Yes | _____ <u>  X  </u> No |

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2021

**II. FINANCIAL STATEMENTS FINDINGS**

**2021-01: INCOMPLETE LEASE DISCLOSURE**

Criteria: - Entities are required to disclose information regarding their exposure to financial instruments, specifically loans, including details such as the loan's terms and conditions, interest rates, repayment terms, and any collateral or security provided by the borrower.

Condition: - The lease documentation provided to us was incomplete and does not support the necessary information that needs to be disclosed in the financial statements.

Cause: - This condition is due to inadequate record-keeping.

Effect: - Without complete lease documentation, it may not be possible to accurately report lease transactions such as the outstanding balance, principal payments, interest expense during the year and any modifications of terms. This could result in a lack of transparency in the financial reporting process, which can undermine the credibility and reliability of the financial statements.

Recommendation: - We recommend that the county review its current record-keeping practices regarding lease transactions and identify areas that need improvement. The county should also establish accounting policies and procedures related to lease transactions to ensure compliance with regulatory standards and adopt best practices.

Management's Responses: - Commission/County Clerk will work on improving the record-keeping practices for our lease transactions. It is the County Clerk's belief that the lease amounts may not balance out due to extra payments throughout the year.

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2021

**II. FINANCIAL STATEMENTS FINDINGS - *continued***

**2021-02: BUDGETARY COMPLIANCE (REPEATED 2020-01)**

Criteria: - Section 50.540 RSMo prohibits expenditures more than the approved budget. State law requires that, at the individual fund level, budgeted expenditures should not exceed budgeted revenues plus anticipated beginning fund balance.

Condition: - As of December 31, 2021, we have identified that the following funds have disbursed actual amounts that exceed the budgeted amounts: General Revenue Fund, Special Road and Bridge Fund, Law Enforcement Restitution Fund, Shelter for Abused Victims Fund, Family Service Fund, Covid-19 Grant Fund and National Forest Fund. In addition, Sheriff's Revolving Fund had budgeted expenditures that exceed beginning available monies plus estimated revenues for the year.

Cause: - The County did not adequately review and amend budgeted expenditures to ensure that actual expenditures will not exceed the budget amounts. In addition, there was inadequate oversight and financial management practices that lead to a deficit budget. They were budgeting expenditures without expecting a revenue on the funds.

Effect: - The County is in violation of budgeting statutes.

Recommendation: - We recommend that the County ensure compliance with state statutes by refraining from approving expenditures more than budgeted amounts. If the initially approved budget is insufficient to cover unforeseen expenditures during the current year, any necessary budgetary amendments should be openly discussed in a public meeting and formally adopted by the County Commission. Strengthen financial oversight and control mechanisms to prevent future negative budgets. Provide training to staff involved in budget management to improve financial management skills and budgeting accuracy.

Management's Responses: - The County Clerk and her staff are working to correct this with training and keeping a close eye on the accounts throughout the year.

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2021

**II. FINANCIAL STATEMENTS FINDINGS - *continued***

**2021-03: LACK OF ESTABLISHED INTERNAL CONTROL POLICY  
(REPEATED 2020-02)**

Criteria: - SAS No. 115, "*Communicating Internal Control Related Matters Identified in an Audit*," requires auditors to communicate significant deficiencies and material weaknesses in internal control to management and those charged with governance. This standard highlights the need to establish and maintain effective internal control systems.

Condition: - The County does not have an established internal control system in place.

Cause: - The management has not prepared a written internal control policy.

Effect: - Absence of written internal control policies may result in inconsistent implementation, risk of miscommunication or misunderstandings regarding control requirements and hampers the County's ability to proactively address control weaknesses and enhance its overall control environment.

Recommendation: - We recommend that the County established a written internal control policy. Moreover, we recommend educating the County officials and employees about the COSO Internal Control Framework and its significance in promoting effective internal controls. By adhering to the COSO Internal Control Framework and implementing this recommendation, the County can establish a robust internal control system that ensures compliance, mitigates risks, and enhances financial management and accountability.

Management's Responses: - Commission/ County Clerk now have an Internal Control Policy in place. This policy was signed and dated in September of 2023.



THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2021

**II. FINANCIAL STATEMENTS FINDINGS - *continued***

**2021-04: ABSENCE OF FORMAL FRAUD RISK ASSESSMENT PROCESS  
(REPEATED 2020-03)**

Criteria: - Having a formal fraud risk assessment process is crucial as it enables the identification and evaluation of fraud risks, aids in preventing and detecting fraudulent activities, and ensures the protection of public resources. By fulfilling these criteria, the County can proactively address potential fraud risks, maintain regulatory compliance, and safeguard public trust and assets.

Condition: - The County lacks a formal fraud risk assessment process.

Cause: - Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

Effect: - The lack of a formal fraud risk assessment process increases the County's vulnerability to fraud.

Recommendation: - We recommend that the County establish a formal fraud risk assessment process that is tailored to the County's operations and risks.

Management's Responses: - Commission/County Clerk will work on establishing a formal fraud risk assessment that will be tailored to our county.

**2021-05: MULTIPLE ACCOUNTING SYSTEMS UTILIZED BY THE COUNTY**

Criteria: As per OMB A-110 Sec. 215.21, an integrated financial management system is crucial to ensure the accuracy, reliability, and consistency of financial reporting.

Condition:

1. The system currently employed by the County to manage financial data exhibits a critical deficiency. This issue arises from the utilization of two discrete QuickBooks accounts that are administered independently by both the County Clerk and the Treasurer. These separate accounts lack integration and fail to synchronize critical financial data.
2. The financial records provided by the County Clerk show an accumulated beginning balance in the cash account amounting to \$5,930,374.35 that lacks substantiation. The absence of documented support or evidence for this balance raises concerns regarding the accuracy and reliability of the financial data.

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2021

**2021-05: MULTIPLE ACCOUNTING SYSTEMS UTILIZED BY THE COUNTY-continued**

Cause:

1. The County's financial record system is duplicated. The impact is to create an increase in risk associated with accuracy in the financial reporting. The separate management of QuickBooks accounts was caused by a lack of understanding or awareness about how to effectively integrate the accounts or limited knowledge about best practices in financial management. There was insufficient training or knowledge gaps within the County Clerk and Treasurer's operations.
2. Weak internal controls or oversight could contribute to the lack of substantiation. If there were inadequate controls in place to verify and document the cash balances, it might lead to an accumulation of unverifiable amounts. Inadequate reconciliation processes might be a cause. Without effective reconciliation between financial records or accounts, discrepancies could arise in the reported beginning balance, as differences between records might not have been identified or resolved.

Effect:

1. The lack of integration and synchronization between the separate QuickBooks accounts may lead to discrepancies in financial reporting, potentially affecting the accuracy of financial statements.
2. The absence of documented support for the \$5,930,374.35 beginning balance in the cash account raises concerns about the reliability of reported assets. This could impact the accuracy of the overall financial health assessment, affecting stakeholders' confidence in the financial statements.

Recommendation:

1. We recommend that there will be an integration of QuickBooks. Implement a unified QuickBooks system to eliminate the critical deficiency caused by the independent management of accounts by the County Clerk and Treasurer. This will ensure synchronization and integration of essential financial data.
2. We recommend that there will be a process of verification of Cash Account Beginning Balance. Conduct a thorough audit and reconciliation of the cash account's beginning balance, amounting to \$5,930,374.35, to provide documented support and evidence. Address concerns about accuracy and reliability by establishing clear substantiation for the reported balance.

Management's Responses:

County Clerk will work on learning how to close out from year to year. The County Clerk and Treasurer balance every month and the numbers are accurate in each of our QuickBooks files.

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES  
YEARS ENDED DECEMBER 31, 2021

---

**I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS**

2020-001      Criteria: Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget. Additionally, a fund must not have expenditures which exceed total available fund balance for the year, resulting in an ending deficit available fund balance.

Condition: During the audit, it was noted that the County was not in compliance with Missouri budgetary statute RSMo. Chapter 50. The following funds had actual expenditures which exceeded the budgeted expenditures: Assessment Fund, Sheriff Civil Fee Fund, Law Enforcement Training Fund, County Clerk Fund and National Forest Fund. The following funds had actual expenditures which exceeded the available fund balance for expenditure: Prosecuting Attorney Administrative Handling Cost Fund and Crime Victim Advocate Fund.

Effect: The County is in violation of Missouri Revised Statutes due to exceeding budgets in certain funds and not prepared budgets for certain funds.

Cause: Oversight

Recommendation: We recommend that the County adopt a budget for all funds and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

Views of responsible officials and planned corrective actions: The County Clerk will perform a detailed review of budgetary schedules and actual expenditures in order to ensure budgetary compliance and amendments to the budget will be prepared and approved by the County Commission, if necessary. The expected completion date is December 31, 2021. The phone number for the Clerk's office is (573) 226-3414.

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES  
YEARS ENDED DECEMBER 31, 2021

---

**I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS - *continued***

2020-001     Auditor's Evaluation: The planned corrective actions has not been properly implemented in 2021. The County should refrain from approving expenditures more than approved budgets and amend the budget if necessary.

Status as of December 31, 2021: Unresolved, repeated findings reported as 2021-002.

2020-002     Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Effect: Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: Management has not prepared documentation of internal controls.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: The County will work to prepare internal control documentation. The expected completion date is December 31, 2021. The number for the clerk's office is (573) 226-3414.

Auditor's Evaluation: There's no prepared internal control documentation.

Status as of December 31, 2021: Unresolved, repeated findings reported as 2021-003.

THE COUNTY OF SHANNON  
EMINENCE, MISSOURI  
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES  
YEARS ENDED DECEMBER 31, 2021

---

**I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS – *continued***

2020-003     Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Effect: Lack of appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

Views of responsible officials and planned corrective actions: The County will work to prepare a risk assessment procedure. The expected completion date is December 31, 2021. The phone number of the Clerk's office is (573) 226-3414.

Auditor's Evaluation: The County has not established a formal fraud risk assessment process.

Status as of December 31, 2021: Unresolved, repeated findings reported as 2021-004.

# SHANNON COUNTY COMMISSION

PO BOX 187  
EMINENCE, MO 65466  
Office (573) 226-3965  
Fax (573) 226-5325

**Northern Commissioner**  
Dale Counts

**Presiding Commissioner**  
Beth Long

**Southern Commissioner**  
Herman Kelly

**County Clerk**  
Shelly Bland

**Clerk 2**  
Caitlynn Corbin

**Deputy Clerk**  
Angie Norris

---

December 12, 2023

CR Williams & Associates, LLC  
1257 N. Hornsby  
St. Louis, MO 63147

RE: Audit Responses

## **2021-01: INCOMPLETE LEASE DISCLOSURE**

Commission/County Clerk will work on improving the record-keeping practices for our lease transactions. It is the County Clerk's belief that the lease amounts may not balance out due to extra payments throughout the year.

## **2021-02: BUDGETARY COMPLIANCE (REPEATED 2020-01)**

The County Clerk and her staff are working to correct this with training and keeping a close eye on the accounts throughout the year.

## **2021-03: LACK OF ESTABLISHED INTERNAL CONTROL POLICY (REPEATED 2020-02)**


Commission/ County Clerk now have an Internal Control Policy in place. This policy was signed and dated in September of 2023.

## **2021-04: ABSENCE OF FORMAL FRAUD RISK ASSESSMENT PROCESS (REPEATED 2020-03)**

Commission/County Clerk will work on establishing a formal fraud risk assessment that will be tailored to our county.

## **2021-05: MULTIPLE ACCOUNTING SYSTEMS UTILIZED BY THE COUNTY**

County Clerk will work on learning how to close out from year to year. The County Clerk and Treasurer balance every month and the numbers are accurate in each of our QuickBooks files.



Shannon County Clerk

# SHANNON COUNTY COMMISSION

PO BOX 187  
EMINENCE, MO 65466  
Office (573) 226-3965  
Fax (573) 226-5325

**Northern Commissioner**  
Dale Counts

**Presiding Commissioner**  
Beth Long

**Southern Commissioner**  
Herman Kelly

**County Clerk**  
Shelly Bland

**Clerk 2**  
Caitlynn Corbin

**Deputy Clerk**  
Angie Norris

---

December 12, 2023

CR Williams & Associates, LLC  
1257 N. Hornsby  
St. Louis, MO 63147

RE: Audit Responses for prior year findings

## **PRIOR YEAR FINANCIAL STATEMENT FINDINGS 2020-001**

Commission/County Clerk are working to improve.

## **PRIOR YEAR FINANCIAL STATEMENT FINDINGS 2020-002**

This has been resolved in 2023.

## **PRIOR YEAR FINANCIAL STATEMENT FINDINGS 2020-003**

Commission/County Clerk will work on establishing a formal fraud risk assessment that will be tailored to our county.

  
Shannon County Clerk



# Scott Fitzpatrick

---

## Missouri State Auditor

### Village of Mineral Point

Report No. 2024-001

January 2024

[auditor.mo.gov](https://auditor.mo.gov)





**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Village of Mineral Point

### Misappropriated Money and Unsupported Payments

During the year ended December 31, 2022, disbursements totaling \$350 were misappropriated, and disbursements totaling \$1,197.50 were unsupported. Two checks totaling \$292 were issued to the Village Clerk with unknown Board member signatures, and a check for \$58 was issued by the Village Clerk to herself, also featuring an unknown signature. No documentation was provided to support \$394.29 in reimbursements issued to the former Board Treasurer. The Board also issued a check for \$577.39 to the Utility Operator for vacation pay even though the village has no policies or ordinances allowing for vacation leave or pay. Additionally, the Village Clerk received an additional \$225.82 when a check issued to her was deposited and processed through the bank twice. In addition, the village could not provide sufficient records or data, including resident account balances and activity, and could not provide any records of money receipted. This lack of records prevented us from obtaining sufficient, appropriate audit evidence to determine if we identified all money misappropriated from the village.

### Financial Condition

The village is in poor financial condition and prior Boards did not adequately monitor or take effective action to improve the condition. As of January 1, 2022, the balances of all village bank accounts totaled \$112,925. During 2022, disbursements exceeded receipts by \$40,504, resulting in ending balances at December 31, 2022, totaling \$72,741. These total ending balances are further strained because the village (1) has a significant amount of unpaid bills, (2) obligated \$37,000 to meet matching requirements for 2 grants received by the village, and (3) may be required to return \$4,037 due to non-compliance with a third grant received by the village.

### Utility Data and Operations

The village's computer-based utility data, which includes previous billings to village residents, account balances, and other information, has not been accessible since approximately July 2022, and manual records were not sufficient. As a result, the State Auditor's Office could not determine if billings were calculated accurately and if receipts were correctly applied to account balances. The village did not periodically back up its utility data and store the backup data at a secure off-site location, and due to the data at village hall being inaccessible, the village has not been able to bill for utility services. As a result of not billing, the village failed to collect an estimated \$35,407 from May through December 2022, which also contributed to the village's poor financial condition. In addition, the village could not provide up-to-date utility ordinances or documentation of its most recent formal review of water and sewer rates, and has not contracted for an annual utility audit. It also could not provide documentation that it reduced residents' outstanding account balances to comply with a state grant.

### Oversight, Documentation, and Accounting Controls and Procedures

The prior Boards did not establish adequate oversight or segregation of duties over various financial accounting functions. The village did not always maintain adequate accounting records over its financial activities and decisions. Additionally, the village's procedures for receipting, recording, and depositing money, as well as its disbursement review and approval process, need improvement. The village also failed to consistently prepare bank reconciliations and did not adequately monitor balances to prevent bank account fees or ensure bills were paid timely.

Payroll Controls and Procedures	The village does not have personnel ordinances and policies to address topics such as compensation for village officials and employees, and employee hiring, work schedules, termination, vacation and sick leave, overtime, compensatory time, or other arrangements. The village did not always retain or review village employees' weekly timesheets and violated the Missouri Constitution by issuing 3 pay advances totaling \$220 and a \$500 bonus payment to the Village Clerk.
Budgets and Financial Reporting	The village did not prepare budgets and did not file complete and accurate financial reports with the State Auditor's Office as required by state law. The village also does not publish or post semiannual financial statements as required by state law.
Sunshine Law	The village did not always prepare or retain meeting minutes and meeting minutes that were prepared were not always formally approved by both the preparer and at least 1 Board member. The Board has not adopted a written policy regarding public access to village records as required by state law, and the village does not maintain a log of records requests.
Electronic Communication Policy	The village has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

In the areas audited, the overall performance of this entity was **Poor**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

---

# Village of Mineral Point

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Introduction	
Background .....	4

---

Management Advisory Report - State Auditor's Findings	
1. Misappropriated Money and Unsupported Payments .....	5
2. Financial Condition .....	12
3. Utility Data and Operations.....	13
4. Oversight, Documentation, and Accounting Controls and Procedures.....	19
5. Payroll Controls and Procedures .....	24
6. Budgets and Financial Reporting .....	26
7. Sunshine Law .....	28
8. Electronic Communication Policy.....	30

---

Organization and Statistical Information	32
---	----

---

Appendixes	34
------------	----

---

### Appendix

A State Auditor Subpoena - Destiny Buhler .....	34
B State Auditor Subpoena - Matthew Wilshire.....	37
C State Auditor Subpoena - Rebecca Wilshire .....	40



## SCOTT FITZPATRICK MISSOURI STATE AUDITOR

To the Board of Trustees  
Village of Mineral Point, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the Village of Mineral Point. We have audited certain operations of the village in fulfillment of our duties. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2022. The objectives of our audit were to:

1. Evaluate the village's internal controls over significant management and financial functions.
2. Evaluate the village's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.
4. Determine the extent of money misappropriated from the village.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the village, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected.

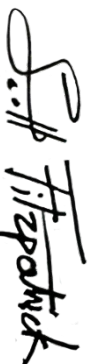
During our audit, we encountered a scope limitation that prevented us from performing certain procedures to determine the extent of money misappropriated from the village. The village could not provide sufficient utility records or data, including resident account balances and activity, and could not provide any records of money receipted. This lack of records prevented us from obtaining sufficient, appropriate audit evidence to determine if we identified all money misappropriated from the village.

We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

Except as discussed in the third paragraph, we conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Except as discussed in the third paragraph, we believe the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the village's management and was not subjected to the procedures applied in our audit of the village.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) \$350 misappropriated from the village. Due to the scope limitation described in the third paragraph, additional misappropriated money may exist that was not identified. The accompanying Management Advisory Report presents our findings arising from our audit of the Village of Mineral Point.

A handwritten signature in black ink, appearing to read "Scott Fitzpatrick". The signature is stylized with a large, looped "S" and a distinct "F".

Scott Fitzpatrick  
State Auditor

---

# Village of Mineral Point

## Introduction

---

### Background

The village typically employs a part-time Village Clerk to perform general accounting duties, and previously employed a Utility Operator to perform water and sewer treatment and billing duties. A 5-member Board of Trustees, including a Chairman and Treasurer, oversee village operations.

During the year ended December 31, 2022, 2 different sets of Board members oversaw village operations. During the village's April 25, 2022, Board meeting, 2 members of the Board as well as the Village Clerk resigned, and the Utility Operator's retirement was announced. As a result, no village personnel remained. Subsequently, the 3 newly-elected Board members appointed one of them to be the Board Chairman and another to be the Board Treasurer (who is married to the Chairman), and then also appointed a fourth Board member. The fifth Board member position was still vacant. A new part-time Village Clerk was also hired.

The new Village Clerk was terminated on September 1, 2022. On February 2, 2023, the Board Chairman and Treasurer resigned. Both sets of Board members in place during 2022 through February 2, 2023, are referred to as "prior Boards" throughout the remainder of this report.

After February 2, 2023, the 2 remaining Board members appointed 2 new Board members. One appointed Board member was the previous Village Clerk who was terminated in September 2022. This Board member took over the duties of the Village Clerk. After an election was held on April 4, 2023, 2 newly-elected Board members joined (and replaced 1 appointed Board member), resulting in a fully seated 5-member Board of Trustees. The set of Board members in place as of April 2023 are referred to as the "current Board."

In February and March 2023, the State Auditor's Office visited the village and met with personnel to determine the type and extent of records maintained. We determined key operating records, including utility data, accounting records, and meeting minutes, were either unavailable or incomplete, as described throughout this report. As a result, we made additional efforts to obtain records with the Village Clerk who was employed from April 2022 to September 1, 2022, as well as the former Board Treasurer and Chairman who both served between April 25, 2022, and February 2, 2023. We issued subpoenas to the Village Clerk (on April 27, 2023, see Appendix A) and former Board Treasurer and Chairman (on May 5, 2023, see Appendixes B and C). The Village Clerk provided testimony on April 27, 2023, and July 11, 2023, and provided some records and documents related to her testimony. The former Board Treasurer provided testimony on May 19, 2023, and did not provide records or documents related to his testimony. Although we issued the former Board Chairman a subpoena, we subsequently did not obtain her testimony. Overall, the information and records obtained through these testimonies and subpoenas were minimal and some key operating records were unavailable or incomplete.

---

# Village of Mineral Point

## Management Advisory Report

### State Auditor's Findings

---

#### **1. Misappropriated Money and Unsupported Payments**

During the year ended December 31, 2022, disbursements totaling \$350 were misappropriated, and disbursements totaling \$1,197.50 were unsupported,<sup>1</sup> as follows:

Misappropriated Money	
Instance	Amount
Unknown Board member signatures on checks	\$ 292.00
Unknown signature on check	58.00
Total misappropriated money	\$ 350.00

Unsupported Payments	
Instance	Amount
Former Board Treasurer reimbursements	\$ 394.29
Utility Operator vacation pay	577.39
Village Clerk payroll check cleared bank twice	225.82
Total unsupported payments	\$ 1,197.50

Misappropriated money - unknown Board member signatures

Two checks totaling \$292 were issued to the Village Clerk with unknown Board member signatures.

The village issued check numbers 4404 for \$200 and 4409 for \$92 to the Village Clerk (see check images on the next page). Both checks were endorsed by the Village Clerk. All non-signature information reflects the Village Clerk's handwriting. The check signatures authorizing payment include the names of the former Board Chairman and Treasurer.

The former Board Treasurer indicated (1) he did not remember writing, approving, or signing the checks, (2) he did not recognize the checks' amounts or purposes, and (3) the checks' signatures did not match his or the former Board Chairman's normal signatures. Following these observations, the former Board Treasurer stated, "I'm almost saying they're forged."

---

<sup>1</sup> All village check images include redactions, which are of information of a personal, privileged, or sensitive nature.



Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

**VILLAGE OF MINERAL POINT**  
COMBINED WATERWORKS & SEWERAGE ACCT.  
P.O. BOX 127  
MINERAL POINT, MO 63680

4404  
80-883919  
06

7/28/22 Date

Pay to the Order of Destiny Buhler \$ 200.00  
two hundred dollars and 00/100 Dollars

**Belgrade State Bank**  
BOOKKEEPING DEPT., DESLOGE, MO 63601  
www.belgradestatebank.com

For \_\_\_\_\_

08 19088331

Check: 4404 Amount: \$200.00 Date: 8/8/2022

**VILLAGE OF MINERAL POINT**  
COMBINED WATERWORKS & SEWERAGE ACCT.  
P.O. BOX 127  
MINERAL POINT, MO 63680

4409  
80-883919  
06

8-1-22 Date

Pay to the Order of Destiny Buhler \$ 92.00  
ninety-two dollars and 00/100 Dollars

**Belgrade State Bank**  
BOOKKEEPING DEPT., DESLOGE, MO 63601  
www.belgradestatebank.com

For \_\_\_\_\_

08 19088331

Check: 4409 Amount: \$92.00 Date: 8/3/2022

Documentation was not retained for either check. We met with the Village Clerk twice to discuss the purpose of these checks. Her explanations were as follows:

- In the first meeting, she indicated the payments were for food and possibly other items to support village-hosted game nights, as well as various supplies. However, we found no other transactions in which the village purchased food, and the former Board Treasurer indicated the village did not buy food. We also could not confirm a game night was held around this time.
- In the second meeting, after expressing uncertainty, she indicated the payments were for office supplies such as envelopes and ink pens, as well





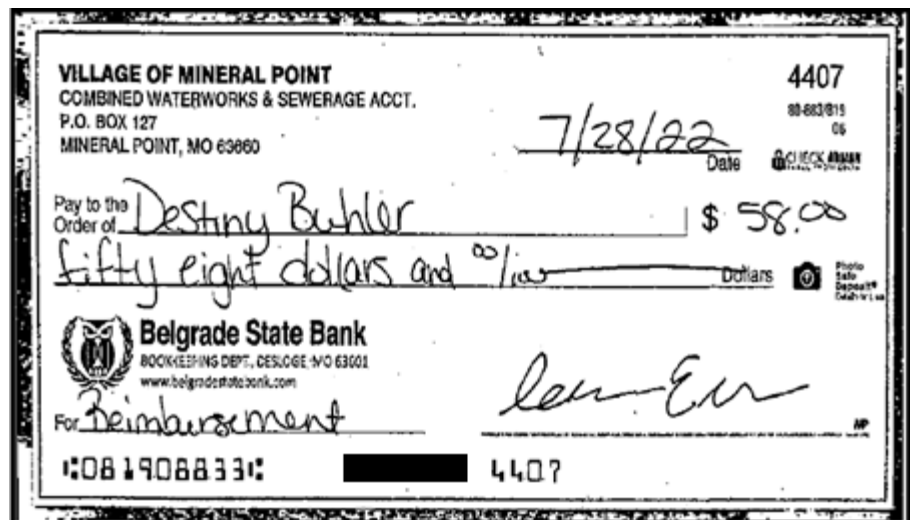
Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

as village property maintenance supplies such as weed eater string, two-cycle oil, and gasoline.

The Village Clerk indicated the former Board Chairman and Treasurer gave her check numbers 4404 and 4409 as blank checks, with their signatures already affixed, and therefore, the signatures were not her handwriting. However, we found no other checks in which the former Board Chairman and Treasurer's signatures appear similar to the signatures on check numbers 4404 and 4409. It is not known who signed the checks. The Village Clerk has offered to repay the village.

Misappropriated money -  
unknown signature

The village issued check number 4407 for \$58 to the Village Clerk. The signature authorizing payment is not known. The Village Clerk issued this check to herself, and the check was endorsed by the Village Clerk. All non-signature information reflects the Village Clerk's handwriting.



Check: 4407 Amount: \$58.00 Date: 8/1/2022

The village also wrote and issued check number 4402 for \$58 on July 25, 2022 (see check image on the next page). The only difference between these checks are the authentic signatures of the former Board Chairman and Treasurer versus the unidentified signature.



Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

**VILLAGE OF MINERAL POINT**  
COMBINED WATERWORKS & SEWERAGE ACCT.  
P.O. BOX 127  
MINERAL POINT, MO 63660

4402  
88-363811  
01

7-25-22 Date

Pay to the Order of Deshing Burkler \$ 58.00  
Fifty eight dollars and 00/100 Dollars

**Belgrade State Bank**  
BOOKKEEPING DEPT., DESLOUSE, MO 63601  
www.belgradestatebank.com

For Reimbursement

⑆081908833⑆

4402

Check: 4402 Amount: \$58.00 Date: 7/25/2022

Both the Village Clerk and former Board Treasurer separately indicated check number 4402 was used to purchase a roll of 100 stamps, at \$0.58 per stamp, to support efforts to mail utility bills. The Village Clerk indicated check number 4407 was used for a similar purpose. The former Board Treasurer indicated this was possible, but that it was unlikely the village needed 200 stamps within 3 days. He also indicated he did not remember writing or signing the check. Neither the Village Clerk nor the former Board Treasurer recognized the signature. We reviewed the village's bank account signature authorization files, and determined the signature does not belong to a different prior Board member. In addition, the presence of only 1 signature is unusual because the Board requires 2 signatures on checks. The Village Clerk indicated the signature in check number 4407 was not her handwriting, and also offered to repay the village.

Unsupported payments -  
former Board Treasurer  
reimbursements

The village issued check numbers 1009 and 1022 totaling \$2,194.29 to the former Board Treasurer for reimbursements (see check images on the next page). However, the village did not have documentation for either check. Documentation was obtained from a vendor to partially support one of the checks issued.

The former Board Treasurer was uncertain of the purpose for reimbursement of check number 1009, and suggested it was for printer ink or payroll time clock equipment.



Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

**VILLAGE OF MINERAL POINT  
CARES ACT MONEY ACCOUNT**  
P.O. BOX 127 573-438-3487  
MINERAL POINT, MO 63660

1009  
8-19-22  
Date

Pay to the Order of Matthew Wilshire \$ 244.29  
Two hundred forty four and 29/100 Dollars

**Belgrade State Bank**  
BOOKKEEPING DEPT., DESLOGE, MO 63601  
www.belgradestatebank.com

For Reimburse

1009

Check: 1009 Amount: \$244.29 Date: 8/10/2022

The former Board Treasurer indicated the \$1,950 reimbursement for check number 1022 was for utility connection repairs to his and the former Board Chairman's previous home, and covered multiple events in 2021 and 2022. The former Board Treasurer indicated he paid a vendor directly for the repairs, and then obtained reimbursement from the village. We contacted the vendor and obtained invoices confirming the repair services, but the invoices were only for \$1,800. No documentation was provided for the remaining \$150.

**VILLAGE OF MINERAL POINT  
CARES ACT MONEY ACCOUNT**  
P.O. BOX 127 573-438-3487  
MINERAL POINT, MO 63660

1022  
11-18-22  
Date

Pay to the Order of Matt Wilshire \$ 1,950.00  
One thousand nine hundred fifty 00/100 Dollars

**Belgrade State Bank**  
BOOKKEEPING DEPT., DESLOGE, MO 63601  
www.belgradestatebank.com

For Reimbursement - Sewer Repair

1022

Check: 1022 Amount: \$1,950.00 Date: 11/21/2022

The former Board Chairman signed both checks, although the checks were written to her spouse, the former Board Treasurer, who also signed check number 1022. Individuals reimbursing themselves or related parties creates

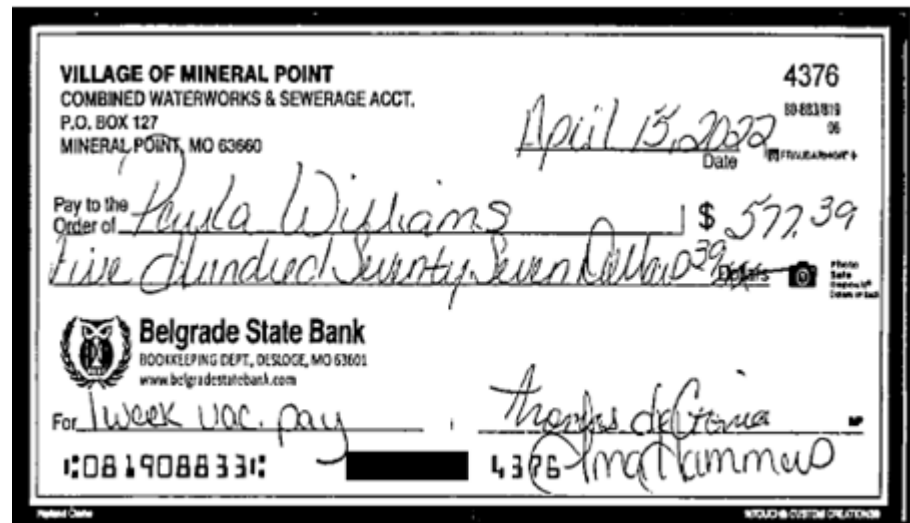


Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

real or perceived opportunities to misappropriate money. Such situations should be clearly supported by documentation and/or verified and approved by an independent party, such as other Board members during official meetings.

Unsupported payment -  
Utility Operator vacation pay

A prior Board issued check number 4376 for \$577.39 for "1 week vac.[ation] pay" to the Utility Operator. This amount was her normal pay rate for 1 week. However, the village does not have personnel ordinances or policies allowing for vacation leave or pay (see Management Advisory Report (MAR) finding number 5.1), and there was no documentation to support the vacation leave balances for employees. In addition, the payment and related approval were not documented in the meeting minutes.



Check: 4376 Amount: \$577.39 Date: 4/18/2022

Unsupported payment -  
Village Clerk payroll check  
cleared bank twice

The Village did not detect a payroll check that was processed through the bank twice. As a result the Village Clerk received an additional \$225.82 from the village.

On May 17, 2022, the village issued check number 4381 for \$225.82 to the Village Clerk for her payroll. As noted below, the check first cleared on May 17, 2022. The check then cleared a second time on May 27, 2022 (10 days later) through a deposit with a different bank (see check images on the next page).

The former Board Treasurer and Village Clerk separately indicated they did not know how this check cleared the bank twice, and the Village Clerk offered to pay this money back to the village.



>081908833< 20220517  
 Belgrade Main  
 Drawer 4 / Transit: 00602/0022  
 to UN-617220400000053-25-24

CHECK BOX FOR MONILE/REMOTE DEPOSIT  
 WRITE NAME OF FINANCIAL INSTITUTION ON LINE ABOVE

26 Oct 2000

[illegible]

Check: 4381 Amount: \$225.82 Date: 5/27/2022



Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

---

Overall conclusion

The lack of segregation of duties and adequate controls, and the absence of proper oversight, as discussed in the remainder of this report, resulted in misappropriated and unsupported payments.

Recommendation

The Board of Trustees take necessary action to recover the misappropriated and unsupported payments. In addition, the Board should prevent individuals from reimbursing themselves, and ensure all checks include 2 authorized signatures.

Auditee's Response

*Check number 4407 for reimbursement for \$58 and check number 4381 for payroll for \$225.82 that had cleared the bank twice have been paid back by the Village Clerk. The Village Clerk stated that she would pay these back because she received the money. The Village Clerk stated that she paid back check number 4407 that was brought to her because there was one unidentified signature on the check and she didn't catch this before she cashed the check for reimbursement.*

*The Village Clerk also stated that she was given check number 4404 for \$200 and check number 4409 for \$92 to buy things for the village but was instructed to bring back the receipt slips and change so money would be accounted for which she had provided to the former Board Treasurer. The Village Clerk doesn't know why she is asked to repay these because the checks had both the former Board Chairman and Treasurer's signatures on them. The Village Clerk states she had no access to the checkbook.*

*The Board has decided to turn in check number 1009 for \$244.29, check number 1022 for \$1,950, and check number 4376 for \$577.39 to the Prosecuting Attorney to try and recoup the money. The Trustees have been making sure that all checks sent out to pay the bills have two authorized signatures on them.*

---

**2. Financial Condition**

The village is in poor financial condition and prior Boards did not adequately monitor or take effective action to improve the condition. As a result, cash balances declined in 2022.

As of January 1, 2022, the balances of all village bank accounts totaled \$112,925. During 2022, disbursements exceeded receipts by \$40,504, resulting in ending balances at December 31, 2022, totaling \$72,741. These total ending balances are further strained because the village (1) has a significant amount of unpaid bills, (2) obligated \$37,000 to meet matching requirements for 2 grants received by the village, and (3) may be required to return \$4,037 due to non-compliance with a third grant received by the village. See MAR finding number 3.7.

The following factors contributed to the village's poor financial condition:



---

Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

---

- Village receipts significantly decreased during the year ended December 31, 2022, because the village did not consistently bill its residents for utility services (see MAR finding number 3.1).
- The village has significant weaknesses in oversight, documentation, and accounting controls and procedures (see MAR finding numbers 4.1 through 4.5).
- The village did not prepare annual budgets and financial reports were not presented to the Board for review (see MAR finding numbers 6.1 and 4.4).
- The village did not always pay its bills timely (see MAR finding number 4.6).

It is essential the Board address the financial condition of the village in both the immediate and long-term future. In addition, the Board should reduce spending where possible, evaluate controls and management practices to ensure efficient use of resources, monitor detailed financial data that includes cash balances for each fund, and closely monitor budgets. The current Board indicated the village's inconsistent utility service billings during 2022 were the primary cause for its poor financial condition.

## Recommendation

The Board of Trustees perform immediate and long-term planning, and closely monitor and take necessary steps to improve the village's financial condition.

## Auditee's Response

*The village has been working with the Missouri Rural Water Association to get all financial information together to get a budget completed. Also the village is working with the county to get the property tax bills sent out. The village will make sure that the utility billing goes out to the residents monthly and on time.*

---

## 3. Utility Data and Operations

The village's computer-based utility data, which includes previous billings to village residents, account balances, and other information, has not been accessible since approximately July 2022, and manual records were not sufficient. As a result, we could not determine if billings were calculated accurately and if receipts were correctly applied to account balances. Due to the data being inaccessible, the village has not been able to bill for utility services. The village subsequently reset all residents' account balances to \$0 because there were no records to indicate any amounts previously owed. In addition, the village could not provide up-to-date utility-related ordinances, could not provide documentation of its most recent formal review of water and sewer rates, and has not contracted for an annual utility audit.





Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

Inaccessible utility data

For several years prior to July 2022, the village used computer software to support its utility operations and the Utility Operator was the main user of the software until her retirement in April 2022. It is unclear if prior Village Clerks or Board members typically or frequently used the software.

Auditors reviewed all village computers, but could not access the utility data.

- The village's newest desktop computer acquired before 2022 contained no utility data.
- The village's second-newest desktop computer is currently inoperable, and cannot be turned on. It is unclear how the computer became inoperable. This computer may require physical repairs or other specialized efforts before the village can operate it and access its data. The computer was in a storage box and we took temporary custody of the computer in March 2023. We were able to create a copy of the hard drive containing the files on the computer and determined the utility files were last accessed in late July 2022. However, we could not review the files because the files were encrypted. Encrypted files are stored and coded in a way that makes them unreadable until they are decrypted. It is not clear the reason encryption software was put on the computer. Village personnel indicated they were unfamiliar with the encryption software and the purpose for this software. It is not known if restoring the computer's operability would also resolve the encryption issues.
- The village's oldest desktop computer's utility data is from 2013, which is not relevant to our review.

The Village Clerk and former Board Treasurer indicated that around or after July 2022, the village discussed buying new software to continue billings after the computer became inoperable. We found a utility account balance report, created in new software, and dated January 27, 2023. Although this report suggests the village found a way to re-establish residents' account balances, there is no documentation supporting its creation. As a result, we could not determine if the report was accurate or complete.

### 3.1 Utility billings

The village did not consistently issue utility billings during the year ended December 31, 2022. This significantly reduced village revenues and contributed to its poor financial condition (see MAR finding number 2).

Based on records reviewed we estimate the village receipted \$28,793 from utility billings during the year ended December 31, 2022:

- From January through April 2022 the village billed utility services monthly, and receipts totaled \$21,400 (an average of \$5,350 per month).





## Village of Mineral Point Management Advisory Report - State Auditor's Findings

- From May through December 2022 the village billed less frequently, and receipts totaled \$7,393 (an average of \$924 per month).

For the year ended December 31, 2022, we located some copies of the August 2022 billings, but no other monthly billings were available. The former Board Treasurer indicated the village officially billed for utility services for July 2022 and August 2022. The August 2022 billings were likely custom-created by the village for that period because no software had been purchased. It is unclear if July 2022 billings were also custom-created or if they were created before the computer became inoperable. Some village residents continued making utility payments after August 2022 even though no official billings were sent to residents.

From May through December 2022, the village would have receipted an estimated additional \$35,407 if (1) the village continued issuing utility billings monthly, and (2) residents continued paying bills. This estimate was determined by taking the monthly average of \$5,350 receipts for 8 months, to obtain a total of \$42,800 receipts, and subtracting the \$7,393 already received during the 8 months. The estimated receipts for the year ended December 31, 2022, would have totaled \$64,200, instead of the \$28,793 actually receipted.

The village's utility billings were inconsistent because officials could not access utility data, needed new software, and generally struggled to proceed. The village needs to reestablish consistent, monthly billings, to ensure residents are paying for the services being provided.

### 3.2 Utility data recovery assessment

The current Board has not attempted to recover its utility data due to significant operational challenges following the resignation of the former Board Chairman and Treasurer. By or after March 2023, the current Board reset all residents' account balances to \$0, because any balances previously owed were not known. This was done to start the billing process again. However, without records, the accuracy of the residents' account balances could not be determined. Such balances could be significant, and could impact future decisions over operations and collections.

The village's meeting minutes for March 1, 2022, indicated that at the next meeting the Board would be discussing with legal counsel about taking the big cases of water/sewer bill delinquencies to court. No further discussion was documented in subsequent meetings. Without completing a utility data assessment to determine if utility data can be recovered, the village cannot determine residents' previous account balances to ensure it treats residents equitably.

### 3.3 Utility data backup

The village did not periodically back up its utility data and store the backup data at a secure off-site location. As a result, the village has not been able to recover its utility data information. Village personnel indicated they were not



## Village of Mineral Point Management Advisory Report - State Auditor's Findings

aware of the importance of backing up village data and storing it at a secure off-site location.

Preparation of backup data, preferably on a daily or at least weekly basis, provides reasonable assurance data could be recovered if necessary. To help prevent loss of information and ensure essential information and computer systems can be recovered, computer data should be backed up, tested periodically to ensure data can be recovered, and stored at a secure off-site location.

### 3.4 Utility ordinances

The village could not locate up-to-date utility ordinances, and has not updated such ordinances in several years. We also could not determine if utility ordinances we received were complete. As a result, the utility ordinances may not accurately reflect current operations or provide clear expectations and responsibilities between the village and its residents.

We observed the following:

- The village provided us a water utility ordinance, dated January 1993, and approved by the United States Department of Agriculture. It identified the village as the owner of the water supply system, set basic responsibilities between the village and residents, and authorized the village to set rates and issue billings. However, we did not locate any additional water utility ordinances created since that time that further documented responsibilities, rates, or other current operations.
- The village provided a sewer utility ordinance, dated August 2001, that only provided limited responsibilities between the village and residents, and appeared incomplete.
- Village personnel were not familiar with the various ordinances, and did not identify the existence of any newer ordinances. Similarly, available copies of the village's meeting minutes showed the Board rarely discussed utility ordinances.
- The village does not have an ordinance to address utility connection repairs to residents' homes and the responsibility associated with those repairs. Two reimbursements were made to residents for utility connection repairs, including \$1,800 to the former Board Treasurer (see MAR finding number 1).

Because ordinances passed by the Board to govern the village and its residents have the force and effect of law, it is important they are complete and followed. In addition, complete, consistent, and updated ordinances documenting utility operations, help ensure equitable treatment to residents, prevent misunderstandings, and enforce consequences for violations. The



## Village of Mineral Point Management Advisory Report - State Auditor's Findings

current Board indicated it thought prior Boards did not pay strong attention to the utility ordinances, and instead relied on the Utility Operator.

### 3.5 Utility rates

The village could not provide documentation of its most recent formal review, such as a cost study, of water and sewer rates. Without current cost studies, it is unclear whether the rates assessed for these services are set at an appropriate level. It is not known when the village last changed its rates. Both the Village Clerk and former Board Treasurer indicated the village periodically changed its rates, and updated these rates in the computer software, but did not indicate the source for the rate changes.

Section 67.042, RSMo, provides that fees may be increased if supported by a statement of costs that shows the increase is necessary to cover costs of providing the service. To ensure utility rates are appropriately set, village officials should perform and document a detailed cost study of the village's utility costs, including depreciation, and set rates to cover the total cost of operations without generating excessive profits. It is unclear why the village cannot provide cost study documentation.

### 3.6 Annual audits

The village has not obtained annual audits of its combined waterworks and sewerage system as required by state law.

Section 250.150, RSMo, requires the village to obtain annual audits of the combined waterworks and sewerage system, with the cost of the audit to be paid from revenues received from the system. It is unclear why the village has not obtained annual audits.

### 3.7 LIHWAP award

The village could not provide documentation that it reduced residents' outstanding account balances to comply with the Low Income Household Water Assistance Program (LIHWAP) award funding from the Missouri Department of Social Services (DSS).

The DSS awarded the village \$4,037 for the LIHWAP. This program helps low income households pay for their current and past due water and/or sewer bills. Each household may receive a one-time payment up to \$750. Awards are not paid directly to the households, but instead are paid to the utility supplier. The village entered a supplier agreement with the DSS on October 7, 2021. After multiple residents applied for assistance with outstanding bills, the DSS awarded the village \$4,037, and the village deposited the money into the water and sewer bank account on May 24, 2022.

According to section 4.2.b.4. of the supplier agreement, ". . . As conditions for receiving payment for its eligible customers [residents] under Missouri's LIHWAP, the supplier . . . shall credit, through normal billing process, the full amount of the LIHWAP pledge received to an eligible customer's account. The supplier may apply any portion of the received LIHWAP pledge



## Village of Mineral Point Management Advisory Report - State Auditor's Findings

to an eligible customer's previous account balance . . . " Given the village's inaccessible utility data, it cannot provide support showing it credited the awards to the residents' accounts, especially with regard to outstanding account balances as was likely intended. No other available village documentation, such as meeting minutes, further discusses the LIHWAP award. In addition, the current Board Chairman indicated that, when he previously served as a Board member during the year ended December 31, 2022, there were no substantial Board discussions about, or actions regarding, the award. As a result, the village cannot provide evidence of compliance.

## Recommendations

The Board of Trustees:

- 3.1 Reestablish utility billings on a monthly basis.
- 3.2 Determine if the utility data can be recovered.
- 3.3 Require utility data to be backed up regularly, tested periodically, and stored in a secure off-site location.
- 3.4 Ensure the village maintains complete, consistent, and updated ordinances documenting utility operations.
- 3.5 Ensure a statement of costs is prepared to support utility rate increases and document formal reviews of utility rates periodically to ensure revenues are sufficient to cover all costs of providing these services.
- 3.6 Obtain annual audits of the water and sewer system as required by state law.
- 3.7 Work with the Missouri Department of Social Services regarding this grant and comply with its recommendations.

## Auditee's Response

- 3.1 *The village has been working with the Missouri Rural Water Association and has already sent out monthly bills to residents for the water/sewer service and will continue to so on a monthly basis.*
- 3.2 *The trustees have discussed trying to recover the utility data and have come to the conclusion that it will cost the village money that we don't have to try to recover the data and that would only cover until the system stopped working. Then we would have to try and figure out from May 2022 to June 2023 what the residents bills were and who paid. With little documentation from this time period the village doesn't know if this could even be done and the village doesn't have the funds to cover whatever the costs may be.*



Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

- 3.3 *The village uses a billing service that is backed up on a cloud. The village will start storing all other data on a flash drive.*
- 3.4 *The village has recently passed an updated ordinance for the water and is working with the Missouri Rural Water Association to get the sewer ordinance updated and passed.*
- 3.5 *The village is working with the Missouri Rural Water Association to start a rate study to make sure we are charging the residents the right rates.*
- 3.6 *The village will start having an annual audit of the water/sewer system to be in compliance with state law.*
- 3.7 *The village will be in contact with the Missouri Department of Social Services regarding the grant the village received and take the necessary steps to resolve the issue.*

## **4. Oversight, Documentation, and Accounting Controls and Procedures**

The prior Boards did not establish adequate oversight. In addition, significant weaknesses exist in the village's accounting controls and procedures.

### **4.1 Oversight and segregation of duties**

The prior Boards did not establish adequate oversight or segregation of duties over various financial accounting functions, such as (1) receipting and depositing money, and (2) initiating, reviewing and approving disbursements. Weaknesses identified throughout this report are significant and demonstrate a lack of segregation of duties and proper oversight by the prior Boards that led to the misappropriated and unsupported disbursements noted in MAR finding number 1.

Proper segregation of duties helps ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, timely supervisory or independent reviews of work performed and investigation into unusual items and variances is necessary. Good management practices require extensive and detailed oversight by the Board. The current Board indicated reliance was placed on the employees and adequate oversight was not provided.

### **4.2 Accounting records**

The village did not always maintain adequate accounting records over its financial activities and decisions. As a result, it is difficult to determine the reason certain financial activities and decisions occurred, and there is no assurance all money collected was properly deposited, or all disbursements



## Village of Mineral Point Management Advisory Report - State Auditor's Findings

were properly approved and were for village business. It is not clear why the village was not able to provide various accounting records.

For the year ended December 31, 2022, through inspections of the village's files, computers, and email messages, as well as discussions and requests with current and former village personnel, we observed the following:

- The village could not provide any relevant utility records or data (see MAR finding number 3).
- The village could not provide any records of money receipted (see section 4.3).
- The village could not always provide invoices or other documentation to support disbursements made. The village could not provide any contracts or written agreements for long-term arrangements, such as recurring disbursements to vendors for water operations. In addition, the village did not maintain any documentation such as disbursement ledgers or financial reports to support the Board's review and approval of disbursements (see section 4.4).
- The village did not always maintain copies of its monthly bank statements, and did not prepare bank reconciliations (see section 4.5).

Maintaining documentation and accounting records is essential to support village accountability and transparency, and helps ensure errors or discrepancies are detected and corrected timely.

### 4.3 Receipting, recording, and depositing

The village's procedures for receipting, recording, and depositing money need improvement. As a result, there is no assurance all money collected is properly receipted, recorded, and deposited.

On March 8, 2023, we performed a cash count that included 48 checks and money orders totaling \$5,930, which were dated from August 25, 2022, to February 27, 2023, and there was no cash on hand. We observed the following:

- The village did not issue any receipt slips or maintain a comprehensive log of receipts for the 48 checks and money orders.
- The village did not restrictively endorse any of the 48 checks and money orders upon receipt, and only endorsed them when the deposit was prepared.
- The village did not deposit the money timely. The money was deposited on March 8, 2023, the same day of our cash count, and 6 months after the



## Village of Mineral Point Management Advisory Report - State Auditor's Findings

check dated August 25, 2022. In addition, the village's most recent prior deposit, on November 30, 2022, was not made intact as it did not include the check dated August 25, 2022, or another check dated prior to November 30, 2022, that were noted in our cash count.

- The village did not adequately safeguard the money on hand until it was deposited. During the cash count, village personnel located several checks and money orders in an unsecured box.

Similar concerns were noted from January 1, 2022, to August 24, 2022. For example, there is no evidence of receipt slips or comprehensive receipt logs for any other receipts, reconciliations between the composition of receipts and the composition of deposits, or reconciliations between receipts and village resident utility account balances, when applicable.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of money will occur and increases the likelihood that errors will go undetected. The prior Boards either were not aware of the importance of these procedures, or did not retain the related documentation.

### 4.4 Disbursement review and approval process

The village's disbursement review and approval process needs significant improvement. The village could not provide any documentation supporting review and approval of bills paid. Our review of available invoices obtained from the village showed the prior Boards did not indicate approval of individual invoices. In addition, the prior Boards did not receive a copy of the village's bank statements for review.

As noted in MAR finding number 7.1, meeting minutes for certain Board meetings during the year ended December 31, 2022, were not available. Minutes available did not always document the Board's review and approval of disbursements. A video of a Board meeting shows a prior Board briefly reviewing a packet of invoices and approving the invoices. However, this packet and other packets or documentation prepared for the Board, and featuring Board member signatures or initials marking their approval, could not be located.

To safeguard against possible loss, theft, or misuse of funds, the Board should review supporting documentation and approve all disbursements, as well as review bank statements for possible concerns over disbursements. Board approval of disbursements should be documented by signing or initialing a monthly list of payments to be made.

### 4.5 Bank reconciliations and checks

The village did not prepare bank reconciliations for any of its 8 bank accounts, maintain a checkbook register or book balances, or always issue checks in numerical sequence. Based on checks that cleared the bank accounts during



## Village of Mineral Point Management Advisory Report - State Auditor's Findings

the year ended December 31, 2022, there were 15 instances in which one or more check numbers were skipped, resulting in 23 skipped checks whose disposition (unused, voided, issued but outstanding, etc.) could not be determined. The village was unaware of the importance of performing bank reconciliations and issuing checks in numerical sequence. The village indicated it maintained checkbook registers. However, these registers could not be located.

Performing monthly bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Maintaining a checkbook register, book balance, or a list of disbursements for each account would aid in preparing the monthly bank reconciliations and monitoring the bank balances. In addition, issuing checks in numerical sequence, accounting for the numerical sequence of checks issued, and defacing and retaining voided checks would help to properly account for all disbursements and reduce the risk of unauthorized transactions.

### 4.6 Bank account and late fees

The village did not adequately monitor balances to prevent bank account fees or ensure bills were paid timely, resulting in the village incurring at least \$192 in fees, including \$59 in bank overdraft fees, \$88 in bank service charge fees for not maintaining minimum balances, and \$45 in late fees assessed on its land loan payments.

Controls and procedures to monitor bank account balances and ensure timely disbursements are necessary to prevent unnecessary fees and finance charges. The prior Boards did not adequately monitor the village's bank accounts or disbursements.

## Recommendations

The Board of Trustees:

- 4.1 Segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.
- 4.2 Maintain and retain adequate accounting records.
- 4.3 Ensure pre-numbered receipt slips are issued in numerical sequence for all money received, the numerical sequence of receipt slips is accounted for, receipt slips indicate the method of payment, and checks and money orders are restrictively endorsed upon receipt. In addition, the Board should ensure deposits are made timely and intact, the composition of receipts and deposits is reconciled, and money is kept in a secure location until deposited.
- 4.4 Ensure complete lists of payments to be made are prepared and the Board's approval is documented and retained. In addition, the Board





Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

should compare the approved list of payments to supporting documentation to ensure disbursements are appropriate and adequately supported, and review bank statements for possible concerns over disbursements.

- 4.5 Ensure monthly bank reconciliations are prepared for all bank accounts; checkbook registers, book balances, and lists of disbursements are maintained; and checks are issued in numerical sequence with the sequence properly accounted for.
- 4.6 Implement procedures to monitor bank account balances to prevent bank account fees and ensure bills are paid timely to prevent late fees.

## Auditee's Response

- 4.1 *The village is already working on creating and implementing appropriate reviews and monitoring procedures. The village has started checking the bank account with what checks were written to make sure all checks clear the bank and keeping a log of the transactions.*
- 4.2 *The village is getting a program that could help the village balance out any income that comes in and any money that is paid out to help the village maintain and retain adequate accounting records.*
- 4.3 *The village is using a receipt slip book that has pre-numbered receipt slips and is issuing them in numerical sequence for all money received, and we are accounting for the numerical sequence of receipt slips. The receipt slips indicate the method of payment, and checks and money orders are restrictively endorsed upon receipt. The Board has created checks and balances so that more than one Board member sees what is received and deposited. It also ensures deposits are made in a timely manner and intact, the composition of receipts and deposits is reconciled, and money is kept in a secure location until deposited.*
- 4.4 *The trustees have been reading and approving the bills for the village in the monthly meetings. The approved bills are documented in the meeting minutes. The bank accounts are reviewed to ensure all checks that were written have cleared through the bank.*
- 4.5 *The village has been reviewing monthly bank statements to the transaction log for review of the bank accounts to make sure it is accurate on all accounts. A list of disbursements has been maintained, and checks are issued in numerical sequence with the sequence properly accounted for.*



Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

4.6 *The village has already started monitoring the bank accounts and making sure everything clears so there is a clear and accurate amount known in the accounts.*

## 5. Payroll Controls and Procedures

Significant improvement over payroll controls and procedures is needed. During the year ended December 31, 2022, the village paid 2 employees on an hourly basis. The Utility Operator was paid \$8,781 from January 1 to April 25, 2022, and the Village Clerk was paid \$4,404 from April 25 to September 1, 2022. The Village Clerk that resigned on April 25 was a volunteer, unpaid employee.

### 5.1 Personnel ordinances and policies

The village does not have personnel ordinances and policies. The prior Boards did not realize personnel ordinances or policies were needed to address various topics, such as:

- Compensation for village officials and employees. For the Utility Operator, a position held by the same individual for several years, the only available pay rate documentation is the village's March 1, 2022, meeting minutes, in which the Board approved an hourly rate increase from \$15.30 to \$18.50. For the Village Clerk, the hourly rate of \$12.50 was not documented.
- Employee hiring, work schedules, and termination.
- Whether or not the village provides vacation leave, sick leave, overtime, compensatory time, or other arrangements. See concern over vacation pay in MAR finding number 1.

Section 80.240, RSMo, provides that the Board may appoint certain officials, prescribe their duties, and fix their compensation. Compensation should be set by ordinance.

Because ordinances passed by the Board to govern the village and its residents have the force and effect of law, it is important they are complete and followed. In addition, complete, consistent, and updated ordinances and personnel policies documenting procedures and expectations for hiring and termination, job responsibilities and supervision, work schedules, approved compensation, and leave are necessary to ensure equitable treatment of employees, prevent misunderstandings, and enforce consequences for violations.

### 5.2 Timesheets

The village did not always retain or review village employees' weekly timesheets.

We reviewed all payroll disbursements for the year ended December 31, 2022, that would have required a timesheet and noted the following concerns:



## Village of Mineral Point Management Advisory Report - State Auditor's Findings

- Timesheets were not located for any of the 16 disbursements to the Utility Operator, and there was no indication of related reviews and approvals. The current Board indicated timesheets were not required for the Utility Operator.
- For the Village Clerk, the village had timesheets for 6 of the 17 disbursements. These timesheets did not have the signature of the Village Clerk or the former Board Treasurer (Clerk's supervisor). The former Board Treasurer's review for mathematical accuracy was only indicated for 4 of the timesheets. For the remaining 11 disbursements, the Village Clerk provided us with 10 timesheets from her records, and these timesheets did not have signatures. During the Village Clerk's employment, methods to track and review time were not enforced by the Board.

Without adequate timesheets, the village cannot ensure hours worked are properly documented. To ensure the accuracy of the hours worked, timesheets should be signed by the employees and reviewed and approved by a supervisor.

### 5.3 Pay advances

The village issued 3 pay advances totaling \$220 to the Village Clerk, in violation of the Missouri Constitution.

The Village Clerk and former Board Treasurer indicated advances were periodically, and informally, requested and approved to accommodate various circumstances. The former Board Treasurer also explained the intent was to only allow advances in the middle of a work week, to cover time already worked in the week. However, one advance was paid on a weekend.

Advance payments are loans of village funds. The village has no statutory authority to make loans and Article VI, Sections 23 and 25 of the Missouri Constitution, specifically prohibit counties, cities, or other political subdivisions of the state from granting public money or things of value to any corporation, association, or individual. The prior Board was unaware that issuing pay advances violated the Missouri Constitution.

### 5.4 Bonuses

The village issued a \$500 bonus payment to the Village Clerk, in violation of the Missouri Constitution. This payment represents bonus compensation for services previously rendered.

The Village Clerk and former Board Treasurer indicated the bonus was for American Rescue Plan Act award tasks approved by the prior Board and documented in the meeting minutes. This could not be confirmed through available meeting minutes (see MAR finding number 7.1). However, the current Board Chairman, who served as a Board member at the time of this



Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

payment, confirmed it was approved in a Board meeting. The prior Board did not consider if it had the authority to issue bonus payments.

Payments for services previously rendered are in violation of Article III, Section 39(3), Missouri Constitution and contrary to Attorney General's Opinion 72-1955 (June 14, 1955), which states, "... a government agency which derives its power and authority from the Constitution and laws of this state would be prohibited from granting extra compensation in the form of bonuses to public officers or servants after the service has been rendered."

## Recommendations

The Board of Trustees:

- 5.1 Ensure the village maintains complete, consistent, and updated ordinances and policies documenting personnel expectations, including establishing the compensation of all village officials and employees.
- 5.2 Ensure timesheets are retained and properly signed and approved, and reviews of timesheets are performed to ensure the propriety of payroll payments.
- 5.3 Discontinue the practice of providing pay advances to employees.
- 5.4 Discontinue paying employee bonuses.

## Auditee's Response

- 5.1 *The village will be able to start coming up with procedures and policies at a later date to put in place when employees are hired. Right now the village does not have any employees. The Trustee positions are non-paid positions.*
- 5.2 *Policies will be put in place for the timesheets to be retained and properly signed and approved before the village hires any employees.*
- 5.3 *A policy for pay advances and why the village will not provide them will come before any employees are hired.*
- 5.4 *A policy on paying employee bonuses and why the village will not provide them will come before any employees are hired.*

## 6. Budgets and Financial Reporting

The village did not prepare annual budgets or file complete and accurate annual financial reports as required by state law.



## Village of Mineral Point Management Advisory Report - State Auditor's Findings

### 6.1 Budgets

The village did not prepare a budget for the years ended December 31, 2022, and 2021. It is unclear why the budgets were not created for these years.

A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of village operations. It also assists in setting utility rates and tax levies and informing the public about village operations and current finances. Section 67.010, RSMo, requires the budget present a complete financial plan for the ensuing budget year and sets specific guidelines for the information to be included in the budget. In addition, Section 67.080, RSMo, provides that no expenditures of public money should be made unless it is authorized in the budget. Proper monitoring of budgeted amounts to actual results is necessary for the budget to be an effective management tool.

### 6.2 Financial reporting

The village did not file complete and accurate annual financial reports with the State Auditor's Office (SAO) as required by state law for the years ended December 31, 2022, and 2021. The financial reports listed the beginning balances, total receipts, total expenditures, and ending balances for only 3 of 8 village bank accounts. In addition, the reports did not contain accurate information. For example, the ending balance for 1 account did not agree to the corresponding bank account balance, despite the current Board's expressed intent to create the financial reports using the bank statements. The current Board submitted these reports, despite their incompleteness and inaccuracies, to meet deadlines not fulfilled by the prior Boards.

Section 105.145, RSMo, requires each political subdivision to file annual reports of financial transactions with the SAO. Section 105.145.5, RSMo, prohibits elected officials from continuing to receive compensation or processing disbursements after the deadline to submit the financial statement and until the financial statement is submitted to the SAO. Section 105.145.9, RSMo, allows political subdivisions to be fined \$500 per day for missing filing deadlines. In addition, 15 CSR 40-3.030, requires each political subdivision to file annual reports within 6 months of the end of the subdivision's fiscal year.

### 6.3 Published financial statements

The village does not publish or post semiannual financial statements as required by state law. As a result, information regarding the village's financial activity and condition is not available to citizens. It is unclear why the semiannual financial statements are not published.

Section 80.210, RSMo, requires the Board prepare and publish semiannual financial statements in a local newspaper, or if there is no local newspaper, to post semiannual financial statements in at least six of the most public places in the village.



Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

---

## Recommendations

The Board of Trustees:

- 6.1 Prepare annual budgets that contain all information required by state law, and ensure the budgets are adequately monitored.
- 6.2 Submit complete and accurate annual financial reports to the State Auditor's Office as required by state law.
- 6.3 Publish or post semiannual financial statements as required by state law.

## Auditee's Response

- 6.1 *The village will start preparing annual budgets to comply with state law. We have been working with the Missouri Rural Water Association with this.*
- 6.2 *We are having the Missouri Rural Water Association help to complete the financial reports to turn in to the State Auditor's Office to comply with state law.*
- 6.3 *The village will post semiannual financial statements to comply with state law.*

---

## 7. Sunshine Law

The village did not always ensure compliance with the Sunshine Law.

### 7.1 Meeting minutes

The village did not always prepare or retain meeting minutes. In addition, copies of available meeting minutes were not always formally approved by both the preparer (often the Village Clerk) and at least 1 Board member. As a result, some official village information was unavailable, and the information that was available may not be accurate or complete. These problems significantly limited our ability to understand and evaluate village actions and decisions.

Current and former village personnel stated the Board typically met at least monthly. After several requests for copies of meeting minutes, the only minutes received were for the 8 meetings held in the months of January, February, March, April, June, and August 2022. Only 1 copy of the minutes was signed by the Village Clerk and a Board member. Available minutes and agendas, and discussions with current and former village personnel, indicate the Board also met in May, July, and September 2022, and possibly other months.

Overall, the prior Boards' efforts to prepare, approve, and retain minutes were not consistent and not communicated well. The current Board Chairman indicated when he previously served as a Board member during the year ended December 31, 2022, he was uncertain how the village retained its



---

Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

---

minutes and it is unclear why some meeting minutes were not prepared and/or retained.

Section 610.020.7, RSMo, states minutes of open and closed meetings shall be taken and retained by the public governmental body. Meeting minutes serve as an official record of village business conducted and village actions and decisions.

## 7.2 Public access policy

The Board has not adopted a written policy regarding public access to village records as required by state law. A written policy regarding public access to village records would establish guidelines for the village to make records available to the public. Such policies typically identify a person to contact, provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records.

Section 610.023, RSMo, lists requirements for making records available to the public. Section 610.026, RSMo, allows the village to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law. The prior Boards either were not aware of these requirements, or did not retain the related documentation.

## 7.3 Records requests

The village does not maintain a log of records requests and could not produce a formal and complete record of dates requests were made, when records were provided, or communications related to these requests.

The village created a dedicated email address account in 2022 to receive Sunshine Law records requests. However, this account only included limited responses from the village, and did not track requests received through the mail or in person. This account did not reflect a formal, comprehensive, or successful process for the village to appropriately fulfill all requests.

Section 610.023, RSMo, provides that each request for access to public records shall be acted upon as soon as possible, but in no event later than the end of the third business day following the date the request was received by the custodian of records. To ensure compliance with state law, a log tracking key information supporting the fulfillment process for the request is important. Such information includes, but is not limited to, the date of request, a brief description of the request, the date the request is completed or reason why the request cannot be completed, and any associated costs of filling the request. The prior Boards either were not aware of the importance of this log, or did not retain the related documentation.



Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

## Recommendations

The Board of Trustees:

- 7.1 Ensure all meeting minutes are prepared, retained, and formally approved by the preparer and at least one Board member.
- 7.2 Develop a written public access policy.
- 7.3 Maintain a public request log or other documentation to help ensure compliance with state law.

## Auditee's Response

- 7.1 *The village has created a folder at village hall to maintain the meeting minutes and minutes are signed by the Village Clerk and the Board Chairman.*
- 7.2 *The village will implement the Attorney General's Office Sunshine Law template to be in compliance with the Missouri Sunshine Law.*
- 7.3 *The village will implement a plan to start keeping a log for documentation.*

## 8. Electronic Communication Policy

The village has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>2</sup>

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the village is retained as required by state law. Village personnel indicated they were unaware of the record retention requirements and the electronic communications guidelines.

<sup>2</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed July 5, 2023.





Village of Mineral Point  
Management Advisory Report - State Auditor's Findings

---

**Recommendation**

The Board of Trustees develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

**Auditee's Response**

*The Board is working on developing an electronic communication policy that would ensure all village business communication is safely stored.*

---

# Village of Mineral Point

## Organization and Statistical Information

---

The Village of Mineral Point is located in Washington County. The village was incorporated in 1905. The village had no employees as of December 31, 2022. The village's population was 231 in 2020, according to the U.S. Census Bureau.

Village operations include water and sewer services, and street maintenance.

### Chairman and Board of Trustees

The village government consists of a 5-member board of trustees. The members are elected for 2-year terms. The chairman, who is a member of the board, is elected to a 1-year term and presides over the board of trustees. The Board of Trustees, at December 31, 2022, are identified below. Board members do not receive financial compensation.

Rebecca Wilshire, Chairman (1)  
Matthew Wilshire, Treasurer (2)  
Nickolas Courtois, Trustee (3)  
Marvin Johnson, Trustee (4)  
Vacant (5)

- (1) Rebecca Wilshire resigned on February 2, 2023. Nickolas Courtois was elected as Chairman in February 2023.
- (2) Matthew Wilshire resigned on February 2, 2023. Courtney Fierce was appointed to the Board and selected as Treasurer in February 2023.
- (3) Destiny Buhler was appointed to the Board in February 2023 and also serves as the Village Clerk.
- (4) Tina Hammers was elected to the Board in April 2023.
- (5) Becky Eckhoff was elected to the Board in April 2023.

### Financial Activity

A summary of the village's financial activity, prepared using the village's bank statements, for the year ended December 31, 2022, follows.



## Village of Mineral Point Organization and Statistical Information

Village of Mineral Point  
Schedule of Receipts, Disbursements, and Changes in Cash  
Year Ended December 31, 2022

	General Account (2)	Combined Waterworks & Sewerage Account	CARES Act Money Account (3)	Street Account (2)	Surplus Account (4)	Debt Service Sewer Account	Debt Service Reserve Account	Depreciation & Replacement Account	Total (5)
RECEIPTS (1)	\$ 28,325	65,010	36,229	3,518	17	19	8	103	133,229
DISBURSEMENTS (1)	26,067	72,708	40,217	5,843	28,072	0	826	0	173,733
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,258	(7,698)	(3,988)	(2,325)	(28,055)	19	(818)	103	(40,504)
CASH, JANUARY 1, 2022	7,092	9,352	32,670	5,378	28,910	18,324	8,255	2,944	112,925
CASH, DECEMBER 31, 2022	\$ 9,350	1,654	28,682	3,053	855	18,343	7,437	3,047	72,421

- (1) Receipts and disbursements presented include transfers between accounts.
- (2) These bank accounts were closed on January 17, 2023, and the money was deposited into the Combined Waterworks & Sewerage Account.
- (3) This account is for the village's American Rescue Plan Act award.
- (4) On April 13, 2022, the village transferred most of this account to the Combined Waterworks & Sewerage Account, to support village well repairs.
- (5) This total excludes the village's Delta Regional Authority (DRA) Funds bank account, that was created for potential DRA awards. That account did not have any activity, and remained at a \$0 balance during the year.



Appendix A  
Village of Mineral Point  
State Auditor Subpoena - Destiny Buhler



SCOTT FITZPATRICK  
MISSOURI STATE AUDITOR

## SUBPOENA

To: Destiny Buhler

**YOU ARE COMMANDED AND REQUIRED** to appear personally before the State Auditor or his representatives, Rob Tillman, Deputy General Counsel, and Alex Prenger, Audit Manager, at the Truman State Office Building, 301 W. High Street, Room 880, Jefferson City, MO 65102 at 10:00 am on Thursday, May 11, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, physical access to the records described in Exhibit A may be granted for State Auditor staff on or before the appearance date listed above. Alternatively, records may be shipped to the Missouri State Auditor to the attention of Alex Prenger at 301 W. High St., Room 880, Jefferson City, MO 65102, to be received no later than the appearance date listed above.

ISSUED this 27th day of April, 2023, pursuant to Section 29.235.4(1), of the Revised Statutes of Missouri.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by hand delivery on this 27<sup>th</sup> day of April, 2023.





Appendix A  
Village of Mineral Point  
State Auditor Subpoena - Destiny Buhler

**OFFICE OF MISSOURI STATE AUDITOR**

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the Village of Mineral Point for the time period of April 2022 to February 2023.

This request includes, but is not limited to, the following:

1. All documentation (invoices, timesheets, etc.) for services provided to the Village of Mineral Point during 2022-2023;
2. All records related to Village of Mineral Point check #4381 written to Destiny Buhler dated 5/17/22 in the amount of \$225.82 for "Payroll 5/9-5/12".
3. All records related to Village of Mineral Point check #4382 written to Destiny Buhler dated 5/23/22 in the amount of \$40.00 for "Advance".
4. All records related to Village of Mineral Point check #4385 written to Destiny Buhler dated 5/26/22 in the amount of \$185.87 for "Week 5/23-5/26".
5. All records related to Village of Mineral Point check #4386 written to Destiny Buhler dated 5/26/22 in the amount of \$225.87 for "Week 5/23-5/26".
6. All records related to Village of Mineral Point check #1002 written to Destiny Buhler dated 6/11/22 in the amount of \$100 for "Pay Advance".
7. All records related to Village of Mineral Point check #1004 written to Destiny Buhler dated 6/15/22 in the amount of \$500.
8. All records related to Village of Mineral Point check #4390 written to Destiny Buhler dated 6/16/22 in the amount of \$187.87 for "Payroll 6/13-6/16".
9. All records related to Village of Mineral Point check #4391 written to Destiny Buhler dated 6/16/22 in the amount of \$125.87 for "Payroll 6/13-6/16".
10. All records related to Village of Mineral Point check #4392 written to Destiny Buhler dated 6/21/22 in the amount of \$80 for "Pay Advance".
11. All records related to Village of Mineral Point check #4397 written to Destiny Buhler dated 7/1/22 in the amount of \$80 for "Water Report Copies".
12. All records related to Village of Mineral Point check #4402 written to Destiny Buhler dated 7/25/22 in the amount of \$58 for "Reimbursement".
13. All records related to Village of Mineral Point check #4404 written to Destiny Buhler dated 7/28/22 in the amount of \$200.
14. All records related to Village of Mineral Point check #4407 written to Destiny Buhler dated 7/28/22 in the amount of \$58 for "Reimbursement".
15. All records related to Village of Mineral Point check #4409 written to Destiny Buhler dated 8/1/22 in the amount of \$92.



---

Appendix A  
Village of Mineral Point  
State Auditor Subpoena - Destiny Buhler

---

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix B  
Village of Mineral Point  
State Auditor Subpoena - Matthew Wilshire



SCOTT FITZPATRICK  
MISSOURI STATE AUDITOR

## SUBPOENA

To: Matthew Wilshire

**YOU ARE COMMANDED AND REQUIRED** to appear personally before the State Auditor or his representatives, Rob Tillman, Deputy General Counsel, and Alex Prenger, Audit Manager, at the Washington County Courthouse, 102 North Missouri Street, County Clerk's Office, Potosi, MO 63664 at 10:00 am on Friday, May 19, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this 3rd day of May, 2023, pursuant to Section 29.235.4(1), of the Revised Statutes of Missouri.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by personal service on this 5 day of May, 2023.





Appendix B  
Village of Mineral Point  
State Auditor Subpoena - Matthew Wilshire

**OFFICE OF MISSOURI STATE AUDITOR**

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the Village of Mineral Point for the time period of April 2022 to February 2023.

This request includes, but is not limited to, the following:

**Payroll Checks:**

1. All documentation (invoices, timesheets, etc.) for services provided to the Village of Mineral Point during 2022-2023;
2. All records related to Village of Mineral Point check #4381 written to Destiny Buhler dated 5/17/22 in the amount of \$225.82 for "Payroll 5/9-5/12".
3. All records related to Village of Mineral Point check #4382 written to Destiny Buhler dated 5/23/22 in the amount of \$40.00 for "Advance".
4. All records related to Village of Mineral Point check #4385 written to Destiny Buhler dated 5/26/22 in the amount of \$185.87 for "Week 5/23-5/26".
5. All records related to Village of Mineral Point check #4386 written to Destiny Buhler dated 5/26/22 in the amount of \$225.87 for "Week 5/23-5/26".
6. All records related to Village of Mineral Point check #1002 written to Destiny Buhler dated 6/11/22 in the amount of \$100 for "Pay Advance".
7. All records related to Village of Mineral Point check #1004 written to Destiny Buhler dated 6/15/22 in the amount of \$500.
8. All records related to Village of Mineral Point check #4390 written to Destiny Buhler dated 6/16/22 in the amount of \$187.87 for "Payroll 6/13-6/16".
9. All records related to Village of Mineral Point check #4391 written to Destiny Buhler dated 6/16/22 in the amount of \$125.87 for "Payroll 6/13-6/16".
10. All records related to Village of Mineral Point check #4392 written to Destiny Buhler dated 6/21/22 in the amount of \$80 for "Pay Advance".
11. All records related to Village of Mineral Point check #4397 written to Destiny Buhler dated 7/1/22 in the amount of \$80 for "Water Report Copies".
12. All records related to Village of Mineral Point check #4402 written to Destiny Buhler dated 7/25/22 in the amount of \$58 for "Reimbursement".
13. All records related to Village of Mineral Point check #4404 written to Destiny Buhler dated 7/28/22 in the amount of \$200.
14. All records related to Village of Mineral Point check #4407 written to Destiny Buhler dated 7/28/22 in the amount of \$58 for "Reimbursement".
15. All records related to Village of Mineral Point check #4409 written to Destiny Buhler dated 8/1/22 in the amount of \$92.





Appendix B  
Village of Mineral Point  
State Auditor Subpoena - Matthew Wilshire

**Other Checks and Transactions:**

16. All records related to the Village of Mineral Point withdrawal dated 5/19/22 in the amount of \$3,499.00 from the Belgrade CARES account.
17. All records related to the Village of Mineral Point withdrawal dated 6/16/22 in the amount of \$5,416.00 from the Belgrade CARES account.
18. All records related to the Village of Mineral Point deposit dated 6/30/22 in the amount of \$3,499.00 from the Belgrade CARES account.
19. All records related to Village of Mineral Point ACH deposits and payments, involving a PayPal account, between 7/7/22 and 7/8/22, from the Unico General account. During this period, deposits totaled \$0.18 (\$0.04 + \$0.14) and payments totaled \$58.43 (\$0.18 + \$2.99 + \$5.40 + \$10.00 + \$39.86).
20. All records related to Village of Mineral Point check #1009 written to Matthew Wilshire dated 8/9/22 in the amount of \$244.29 for "Reimburse" from the Belgrade CARES account.
21. All records related to Village of Mineral Point check #3545 written to Grand Rental dated 10/20/22 in the amount of \$55.08 from the Belgrade CARES account.
22. All records related to Village of Mineral Point check #1022 written to Matthew Wilshire dated 11/18/22 in the amount of \$1,950.00 for "Reimbursement Sewer Repair" from the Belgrade CARES account.
23. All records related to Village of Mineral Point check #1023 written to Josh Douglas dated 11/18/22 in the amount of \$240.80 for "Sewer Repair Reimbursement" from the Belgrade CARES account.
24. All records related to Village of Mineral Point check #1026 written to Walmart Stores dated 12/19/22 in the amount of \$112.94 from the Belgrade CARES account.
25. All records related to the Village of Mineral Point withdrawal dated 12/23/22 in the amount of \$475.48 from the Belgrade CARES account.
26. All records related to Village of Mineral Point check #1028 written to Benoist Excavating dated 1/5/23 in the amount of \$870.00 from the Belgrade CARES account.
27. All records related to Village of Mineral Point check #1029 written to Kevin Brooks dated 1/20/22 in the amount of \$500.00 from the Belgrade CARES account.
28. All records related to Village of Mineral Point check #1030 written to Walmart Stores dated 1/23/23 in the amount of \$109.60 from the Belgrade CARES account.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbdrive drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix C  
Village of Mineral Point  
State Auditor Subpoena - Rebecca Wilshire



SCOTT FITZPATRICK  
MISSOURI STATE AUDITOR

## SUBPOENA

To: Rebecca Wilshire

**YOU ARE COMMANDED AND REQUIRED** to appear personally before the State Auditor or his representatives, Rob Tillman, Deputy General Counsel, and Alex Prenger, Audit Manager, at the Washington County Courthouse, 102 North Missouri Street, County Clerk's Office, Potosi, MO 63664 at 10:00 am on Friday, May 19, 2023, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this 3rd day of May, 2023, pursuant to Section 29.235.4(1), of the Revised Statutes of Missouri.

Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by personal service on this 5 day of May, 2023.





Appendix C  
Village of Mineral Point  
State Auditor Subpoena - Rebecca Wilshire

**OFFICE OF MISSOURI STATE AUDITOR**

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the Village of Mineral Point for the time period of April 2022 to February 2023.

This request includes, but is not limited to, the following:

**Payroll Checks:**

1. All documentation (invoices, timesheets, etc.) for services provided to the Village of Mineral Point during 2022-2023;
2. All records related to Village of Mineral Point check #4381 written to Destiny Buhler dated 5/17/22 in the amount of \$225.82 for "Payroll 5/9-5/12".
3. All records related to Village of Mineral Point check #4382 written to Destiny Buhler dated 5/23/22 in the amount of \$40.00 for "Advance".
4. All records related to Village of Mineral Point check #4385 written to Destiny Buhler dated 5/26/22 in the amount of \$185.87 for "Week 5/23-5/26".
5. All records related to Village of Mineral Point check #4386 written to Destiny Buhler dated 5/26/22 in the amount of \$225.87 for "Week 5/23-5/26".
6. All records related to Village of Mineral Point check #1002 written to Destiny Buhler dated 6/11/22 in the amount of \$100 for "Pay Advance".
7. All records related to Village of Mineral Point check #1004 written to Destiny Buhler dated 6/15/22 in the amount of \$500.
8. All records related to Village of Mineral Point check #4390 written to Destiny Buhler dated 6/16/22 in the amount of \$187.87 for "Payroll 6/13-6/16".
9. All records related to Village of Mineral Point check #4391 written to Destiny Buhler dated 6/16/22 in the amount of \$125.87 for "Payroll 6/13-6/16".
10. All records related to Village of Mineral Point check #4392 written to Destiny Buhler dated 6/21/22 in the amount of \$80 for "Pay Advance".
11. All records related to Village of Mineral Point check #4397 written to Destiny Buhler dated 7/1/22 in the amount of \$80 for "Water Report Copies".
12. All records related to Village of Mineral Point check #4402 written to Destiny Buhler dated 7/25/22 in the amount of \$58 for "Reimbursement".
13. All records related to Village of Mineral Point check #4404 written to Destiny Buhler dated 7/28/22 in the amount of \$200.
14. All records related to Village of Mineral Point check #4407 written to Destiny Buhler dated 7/28/22 in the amount of \$58 for "Reimbursement".
15. All records related to Village of Mineral Point check #4409 written to Destiny Buhler dated 8/1/22 in the amount of \$92.



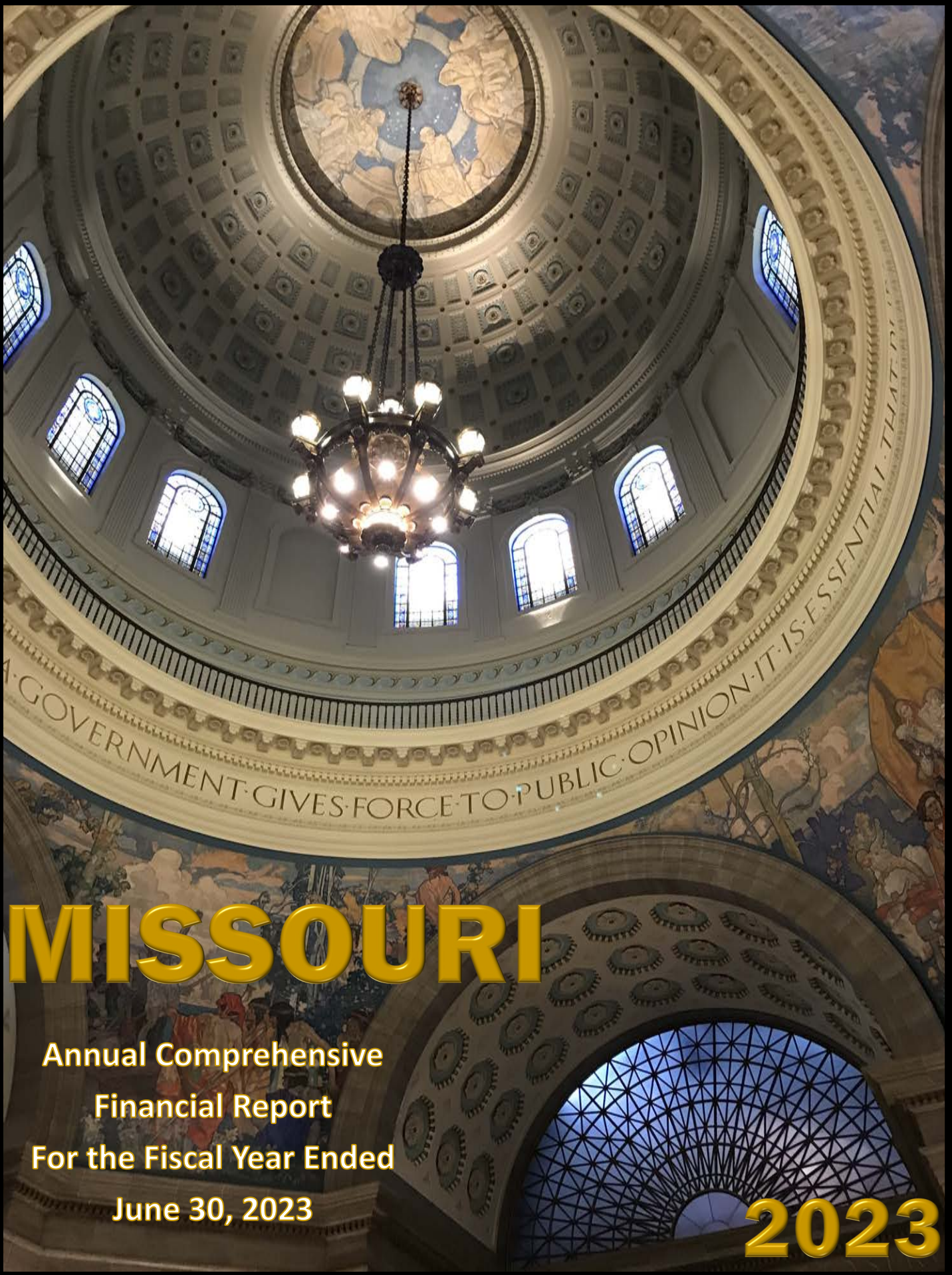
Appendix C  
Village of Mineral Point  
State Auditor Subpoena - Rebecca Wilshire

**Other Checks and Transactions:**

16. All records related to the Village of Mineral Point withdrawal dated 5/19/22 in the amount of \$3,499.00 from the Belgrade CARES account.
17. All records related to the Village of Mineral Point withdrawal dated 6/16/22 in the amount of \$5,416.00 from the Belgrade CARES account.
18. All records related to the Village of Mineral Point deposit dated 6/30/22 in the amount of \$3,499.00 from the Belgrade CARES account.
19. All records related to Village of Mineral Point ACH deposits and payments, involving a PayPal account, between 7/7/22 and 7/8/22, from the Unico General account. During this period, deposits totaled \$0.18 (\$0.04 + \$0.14) and payments totaled \$58.43 (\$0.18 + \$2.99 + \$5.40 + \$10.00 + \$39.86).
20. All records related to Village of Mineral Point check #1009 written to Matthew Wilshire dated 8/9/22 in the amount of \$244.29 for "Reimburse" from the Belgrade CARES account.
21. All records related to Village of Mineral Point check #3545 written to Grand Rental dated 10/20/22 in the amount of \$55.08 from the Belgrade CARES account.
22. All records related to Village of Mineral Point check #1022 written to Matthew Wilshire dated 11/18/22 in the amount of \$1,950.00 for "Reimbursement Sewer Repair" from the Belgrade CARES account.
23. All records related to Village of Mineral Point check #1023 written to Josh Douglas dated 11/18/22 in the amount of \$240.80 for "Sewer Repair Reimbursement" from the Belgrade CARES account.
24. All records related to Village of Mineral Point check #1026 written to Walmart Stores dated 12/19/22 in the amount of \$112.94 from the Belgrade CARES account.
25. All records related to the Village of Mineral Point withdrawal dated 12/23/22 in the amount of \$475.48 from the Belgrade CARES account.
26. All records related to Village of Mineral Point check #1028 written to Benoist Excavating dated 1/5/23 in the amount of \$870.00 from the Belgrade CARES account.
27. All records related to Village of Mineral Point check #1029 written to Kevin Brooks dated 1/20/22 in the amount of \$500.00 from the Belgrade CARES account.
28. All records related to Village of Mineral Point check #1030 written to Walmart Stores dated 1/23/23 in the amount of \$109.60 from the Belgrade CARES account.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.





# MISSOURI

Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended  
June 30, 2023

2023

***STATE OF MISSOURI***  
***ANNUAL COMPREHENSIVE***  
***FINANCIAL REPORT***

*Fiscal Year Ended June 30, 2023*



***Michael L. Parson***  
***Governor***

***KENNETH J. ZELLERS***  
***Commissioner***  
***Office of Administration***

***STACY NEAL***  
***Director***  
***Division of Accounting***

*Prepared by*  
*Office of Administration, Division of Accounting*

***On the Cover:***

Dome Picture, Krista Porter, Photographer

This report can be viewed on the Internet at <https://acct.ia.mo.gov/reports>

**STATE OF MISSOURI**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FISCAL YEAR ENDED JUNE 30, 2023**

**TABLE OF CONTENTS**

<b><u>INTRODUCTORY SECTION</u></b>	<b><u>Page</u></b>
Letter of Transmittal .....	I
Organizational Chart .....	VI
Principal State Officials .....	VII
<b><u>FINANCIAL SECTION</u></b>	
Auditor's Opinion .....	i
Management's Discussion and Analysis .....	1
<b>Basic Financial Statements</b>	
<b>Government-Wide Financial Statements</b>	
Statement of Net Position .....	13
Statement of Activities .....	14
<b>Fund Financial Statements</b>	
<b>Governmental Funds</b>	
Balance Sheet .....	17
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position .....	18
Statement of Revenues, Expenditures, and Changes in Fund Balances .....	19
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances in Governmental Funds to the Statement of Activities .....	20
<b>Proprietary Funds</b>	
Statement of Net Position .....	22
Statement of Revenues, Expenses, and Changes in Fund Net Position .....	23
Statement of Cash Flows .....	24
<b>Fiduciary Funds</b>	
Statement of Fiduciary Net Position .....	26
Statement of Changes in Fiduciary Net Position .....	27
<b>Component Units</b>	
Statement of Net Position .....	29
Statement of Revenues, Expenses, and Changes in Net Position/Statements of Activities .....	30
<b>Notes to the Financial Statements</b> .....	33
<b>Required Supplementary Information</b>	
Budgetary Comparison Schedule General Fund, Major Special Revenue Funds .....	140
Notes to Required Supplementary Information Budgetary Reporting .....	142
Schedule of Changes in Net Pension Liability and Related Ratios .....	143
Schedule of Proportionate Share of the Net Pension Liability .....	149
Schedule of State Contributions .....	151
Schedule of Changes in Total OPEB Liability and Related Ratios .....	153
Schedule of Changes in Net OPEB Liability and Related Ratios .....	155
Schedule of Proportionate Share of the Collective Net OPEB Liability .....	156



## Supplementary Information

Budgetary Comparison Schedule Major Capital Projects Fund .....	158
---	-----

### Combining Fund Statement - General Fund

Balance Sheet .....	160
Statement of Revenues, Expenditures, and Changes in Fund Balance .....	161

### Combining and Individual Fund Statements - Non-major Funds

#### Governmental Funds

Combining Balance Sheet Non-Major Governmental Funds - by Fund Type .....	162
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Non-Major Governmental Funds - by Fund Type .....	163

#### Special Revenue Funds

Combining Balance Sheet .....	166
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	167
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual .....	168

#### Debt Service Funds

Combining Balance Sheet .....	174
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	175
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual .....	176

#### Capital Projects Funds

Combining Balance Sheet .....	181
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	182
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual .....	183

#### Permanent Funds

Combining Balance Sheet .....	187
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	188
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual .....	189

### Proprietary Funds

#### Enterprise Funds

Combining Statement of Net Position .....	194
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position .....	196
Combining Statement of Cash Flows .....	198

#### Internal Service Funds

Combining Statement of Net Position .....	202
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position .....	204
Combining Statement of Cash Flows .....	206

**Fiduciary Funds**

## Pension (and Other Employee Benefit) Trust Funds

Combining Statement of Fiduciary Net Position .....	210
---	-----

Combining Statement of Changes in Fiduciary Net Position .....	211
--	-----

## Private-Purpose Trust Funds

Combining Statement of Fiduciary Net Position .....	212
---	-----

Combining Statement of Changes in Fiduciary Net Position .....	213
--	-----

## Custodial Funds

Combining Statement of Fiduciary Net Position .....	214
---	-----

Combining Statement of Changes in Fiduciary Net Position .....	215
--	-----

**Component Units**

Combining Statement of Net Position .....	218
---	-----

Combining Statement of Revenues, Expenses, and Changes in Net Position .....	219
--	-----

Combining Statement of Cash Flows .....	220
---	-----

**STATISTICAL SECTION**

## Financial Trends

Net Position by Component .....	223
---------------------------------	-----

Changes in Net Position .....	224
-------------------------------	-----

Fund Balances - Governmental Funds .....	226
--	-----

Changes in Fund Balances - Governmental Funds .....	227
---	-----

## Revenue Capacity

Revenue Base - Taxable Sales by Industry .....	229
--	-----

Revenue Base - Personal Income by Industry .....	230
--	-----

Personal Income Tax Revenue .....	231
-----------------------------------	-----

Personal Income Tax Rates .....	232
---------------------------------	-----

Revenue Payers by Industry .....	233
----------------------------------	-----

Personal Income Tax Filers/Liability .....	234
--	-----

## Debt Capacity

Ratios of Outstanding Debt .....	235
----------------------------------	-----

Pledged Revenue Coverage .....	237
--------------------------------	-----

## Demographic and Economic Information

Demographic Indicators .....	238
------------------------------	-----

Economic Indicators .....	239
---------------------------	-----

Principal Employers .....	240
---------------------------	-----

## Operating Information

State Employees by Function .....	241
-----------------------------------	-----

Operating Indicators by Function .....	242
--	-----

Capital Asset Statistics by Function .....	244
--	-----

Acknowledgements .....	246
------------------------	-----



*The **Introductory Section** includes material to familiarize the reader with the organizational structure of the State, the nature and scope of services the State provides, and a summary of the financial activities of the State and the factors that influence these activities.*

**Michael L. Parson**  
Governor



**Kenneth J. Zellers**  
Commissioner

State of Missouri  
**OFFICE OF ADMINISTRATION**  
Division of Accounting  
570 Truman Building, 301 West High Street  
Post Office Box 809  
Jefferson City, Missouri 65102  
573 751-2971  
**INTERNET:** <https://acct.oa.mo.gov/>  
**E-MAIL:** [acctmail@oa.mo.gov](mailto:acctmail@oa.mo.gov)

**Stacy Neal**  
Director

March 18, 2024

The Honorable Michael L. Parson  
The Honorable Members of the Legislature  
Citizens of the State of Missouri

In accordance with generally accepted accounting principles, I submit to you the Annual Comprehensive Financial Report (ACFR) of the State of Missouri for the fiscal year ended June 30, 2023. This report was prepared by the Office of Administration, Division of Accounting, whose management is responsible for its contents.

The report is prepared to show the financial position and operating results of the State. The State's internal accounting controls provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposal and the reliability of financial records for preparing financial statements. The concept of reasonable assurance recognizes that the cost of a control should not exceed the resulting benefit. We believe the data presented is accurate in all material respects and that all disclosures necessary to enable the reader to gain a reasonable understanding of the State's financial activities have been included.

An annual audit of the basic financial statements is completed each year by the State Auditor's Office. The State Auditor conducts the audit in accordance with generally accepted government auditing standards, and their opinion has been included in this report. The State Auditor conducts a "Single Audit" of all federal funds in accordance with the Federal Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform guidance).

A narrative introduction, overview, and analysis of the basic financial statements is presented in the *Management's Discussion and Analysis (MD&A)* section of this report. This letter of transmittal is intended to complement MD&A and should be read in conjunction with it. The MD&A can be found immediately following the Independent Auditor's Report.

## **PROFILE OF THE GOVERNMENT**

Missouri was organized as a territory in 1812 and was the second state (after Louisiana) of the Louisiana Purchase to be admitted to the Union. Statehood was granted on August 10, 1821, making Missouri the 24th state. The State encompasses 68,945 square miles.

The State operates under three branches of government: executive, legislative, and judicial. The executive branch consists of the Governor, Lieutenant Governor, Secretary of State, State Auditor, State Treasurer, and Attorney General. The legislative branch consists of 34 members of the Senate and 163 members of the House of Representatives. The judicial branch is a three-tier court system: the Supreme Court, the State's highest court, has statewide jurisdiction; a court of appeals that consists of districts established by the General Assembly; and a system of circuit courts that has original jurisdiction over all cases and matters, civil and criminal.

The State provides a range of services in the areas of agriculture, education, health and social services, transportation systems, public safety, judicial systems, economic development, conservation and natural resources, labor relations, and general administration.

The State operates on a legally adopted budget in order to ensure compliance with legal provisions embodied in the annual appropriated budget passed by the General Assembly and approved by the Governor prior to the beginning of the fiscal year. If appropriations are not sufficient for a fiscal year, supplemental amounts are requested during the next legislative session by the same process that original appropriations are requested. Budgets are established at the program level. Expenditures cannot exceed the individual appropriation amount. The Governor has the authority to reduce the allotments of appropriations in any fund if it appears that the revenue estimate will not be met. Article IV, Section 27 of the Missouri Constitution, amended in 2014, requires the Governor to notify the General Assembly if the Governor reduces allotments when it appears revenues will be less than estimated. This Section then gives the General Assembly the authority to overturn any of the Governor's restrictions with a two-thirds vote, similar to the procedure to overturn a veto. Unexpended appropriations lapse at the end of each fiscal year, unless reappropriated to the following budget fiscal year.

The financial reporting entity of the State includes all of the funds of the primary government as well as component units for which the State is financially accountable. The transmittal letter, MD&A, and the financial statements focus on the primary government and its activities. Although information pertaining to the component units is provided, their separately issued financial statements should be read to obtain a complete overview of their financial position.

## **ECONOMIC CONDITION AND OUTLOOK**

### **State Economy**

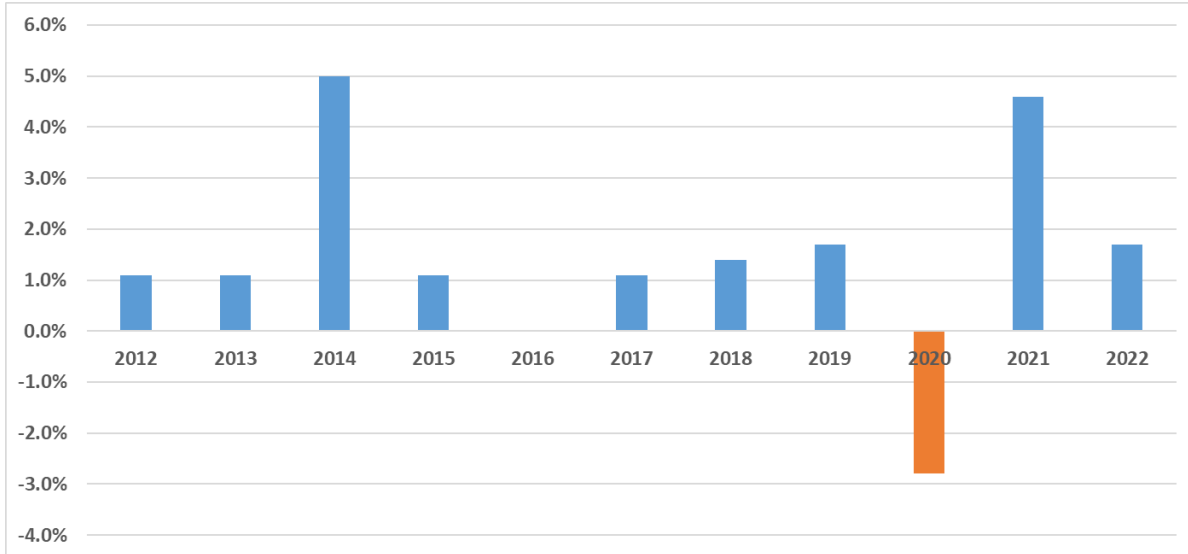
Revenue collection information as of June 30, 2023, indicates that net general revenue collections for fiscal year 2023 increased by 2.7% compared to June 2022, from \$12.88 billion in fiscal year 2022 to \$13.23 billion in fiscal year 2023. This increase reflects moderating individual income tax collections yet robust sales tax collections.

The State's economic outlook for fiscal year 2024 anticipates slowing growth in employment, wages, and consumption. Since fiscal year 2023 finished significantly above forecast, the Governor has begun fiscal year 2024 with no restrictions in place on general revenue spending. However, the Governor may restrict spending during the fiscal year if necessary.

During fiscal year 2022, the State received \$2,685,296,000 in grant monies as part of the American Rescue Plan Act (ARPA), \$1,698,819,000 of which is for Revenue Replacement. ARPA was signed to deliver relief to the American economy and work towards beating the COVID-19 virus. Monies received through ARPA are to be used for expenditures such as public health, assistance for negative economic impacts, infrastructure to provide safe drinking water, infrastructure for broadband, and some administrative expenses to assist in these endeavors. The Revenue Replacement portion specifically is to be spent on items such as provision of government services and non-federal match for other Federal programs.

Missouri's GDP was \$300.7 billion in 2022 in 2012 inflation-adjusted dollars; this is a 1.7% increase over 2021. Missouri grew at an annualized rate of 1.02% to equal \$29.14 billion in growth over the past 10 years, or a 10.7% GDP increase overall.

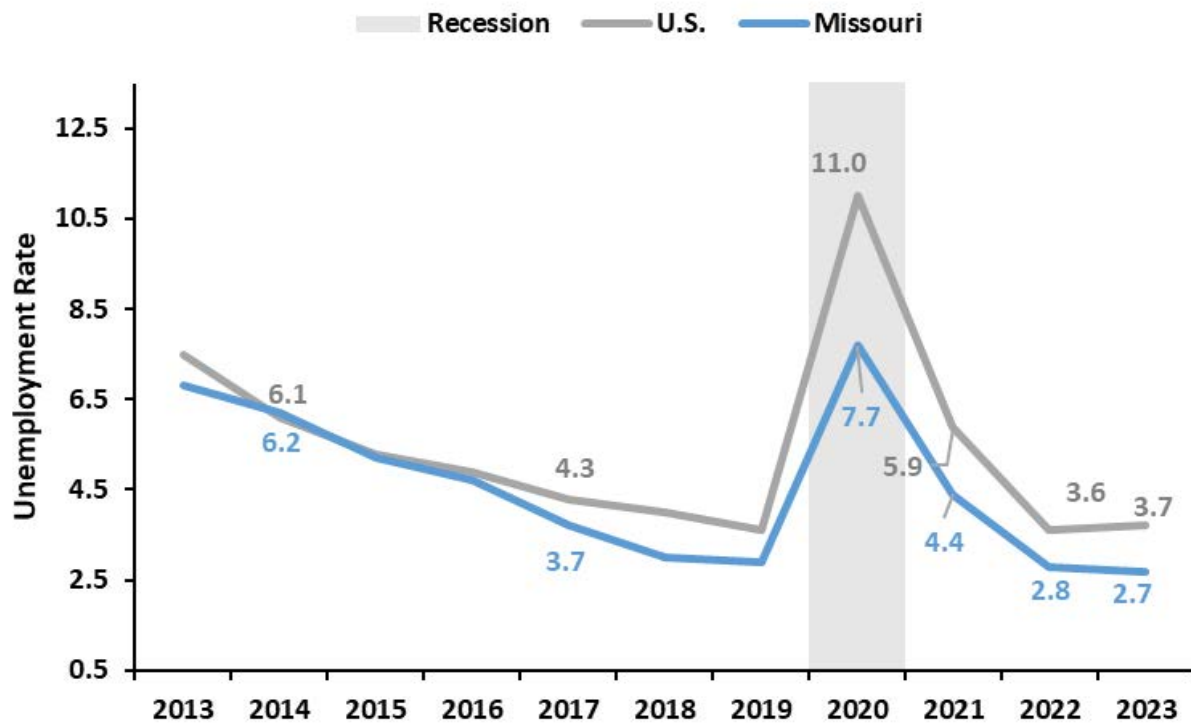
### Missouri Real GDP Annual Growth Rate



Source: MERIC 2023 Missouri Economic Report

In July 2023, Missouri's unemployment rate was 2.7%, while the nation's unemployment rate was 3.7%, a slight change from July 2022, reflecting a stable trend in unemployment rates. Missouri and the nation are experiencing record low unemployment numbers and a tight labor market.

### Unemployment Rate Month of June, Year-Over-Year 2012 - 2023



Source: MERIC 2023 Missouri Economic Report

## **Long-Term Financial Planning**

Legislature passed changes to the State of Missouri's income tax structure in 2014. Senate Bill 509 and Senate Bill 496 reduced the maximum tax rate on personal income and created an income tax deduction for business income, as well as increased a personal exemption for individuals that have an adjusted gross income of less than \$20,000. The implementation of the tax cut is gradual with a 0.10% decline each calendar year and estimates indicate that the bills will cost at least \$620 million annually. The business income exemption became fully phased-in for tax year 2023, and the income tax rate reductions were supplanted by Senate Bill 3 (SB 3) in 2022.

The federal Tax Cuts and Jobs Act of 2017 (TCJA) eliminated the individual personal exemption and became effective January 1, 2018. The tax package made multiple changes to the federal individual and corporate tax codes. Due to Missouri's rolling conformity with the majority of the federal tax code, many of the changes will also directly impact Missouri's tax collections. The most notable individual income tax change was an increase, of nearly double, to the standard deduction and elimination of the personal and dependent deductions. Missouri estimates that the individual income tax changes made at the federal level will continue to reduce Missouri tax collections by \$58 million annually. The TCJA is slated to expire in 2025, and it is unknown yet whether, Congress will allow the expiration to occur, renew the TCJA, or offer a completely new tax package.

The General Assembly passed several tax-related bills during the 2022 special session and the 2023 legislative session, including the forementioned SB 3, which reduced the top individual income tax rate to 4.95% for tax year 2023. Four additional tax rate reductions based on net general revenue growth were created with SB 3. The legislation allows for three additional 0.1% reductions to the top rate, dependent on inflation adjusted net general revenue growth. SB 3 is expected to reduce general revenue by \$335.4 million in Fiscal Year 2024. Once fully implemented, SB 3 may reduce general revenue by \$371.2 million annually.

## **Relevant Financial Policies**

Article X, Sections 16-24 of the Constitution of Missouri (the "Tax Limitation Amendment"), imposes a limit on the amount of taxes that may be imposed by the General Assembly in any fiscal year. This limit is tied to total state revenues for fiscal year 1981, as defined in the Tax Limitation Amendment and adjusted annually, in accordance with the formula set forth in the amendment which is tied to increases in the personal income of Missouri for certain designated periods. If the revenue limit is exceeded by one percent or more in any fiscal year the excess revenue will be refunded pro-rata, based on the liability reported on state income tax returns. If the excess revenue collected is less than one percent of the revenue limit, the excess revenue shall be transferred to the General Revenue Fund.

The revenue limit can be exceeded by a constitutional amendment duly adopted by the people or if the General Assembly approves by a two-thirds vote an emergency declaration by the Governor. Strong economic growth resulted in revenues above the total state revenue limit in fiscal years 1995-1999. The State has refunded to taxpayers \$979 million in excess revenue for these fiscal years. The revenue limit was not exceeded in fiscal years 2000 through 2023, inclusive. The State is currently \$3.55 billion below the limit and does not expect the limit to be exceeded in fiscal year 2024.

## **Major Initiatives**

Highlights of the 2023 Regular Session include the passage of the following:

- **Infrastructure**

The General Assembly and the Governor approved, as part of the fiscal year 2024 budget, at total of \$2.8 billion for the expansion of I-70 to three lanes from outside KC to St. Louis. The budget includes funds for the costs to plan, design, construct, reconstruct, rehabilitate and repair three lanes in each direction on approximately 200 miles of I-70.

The General Assembly also passed HB 4 for \$50 million to improve safety at railroad crossings.

- **Education**

The General Assembly is once again fully funding the K-12 foundation formula and \$233 million for K-12 student transportation. The budget includes \$56 million to expand pre-kindergarten education programs. Additionally, funding for construction projects on every college campus, including \$45 million for health education project at St. Louis Community College was also approved by the General Assembly.

- **Public Health**

The General Assembly passed \$300 million to build a new psychiatric hospital in Kansas City near the current site and expand its capacity to provide in-patient psychiatric care. The General Assembly also passed \$30 million to support veterans nursing homes.

- **Public Safety**

The General Assembly passed SB 398, which banned texting while driving. Missouri motor vehicle drivers are prohibited from writing, sending, or reading any text-based communication. Drivers can use voice-operated or hands-free features.

### **ACKNOWLEDGEMENTS**

While the Office of Administration, Division of Accounting, is responsible for the contents of this report, no one division could do it alone. Many people were involved in the compilation of materials necessary to complete the report.

We want to issue a special thanks to all the personnel at the State agencies who provided us with information quickly and accurately so that we could issue the ACFR in a timely manner. We also owe thanks to the professionalism and dedication demonstrated by technical and management personnel within the State Auditor's Office, the State Treasurer's Office, Office of Administration, Information Technology Services Division, and the State Printing Center. We appreciate all their efforts.

Sincerely,

A handwritten signature in cursive script that reads "Stacy Neal".

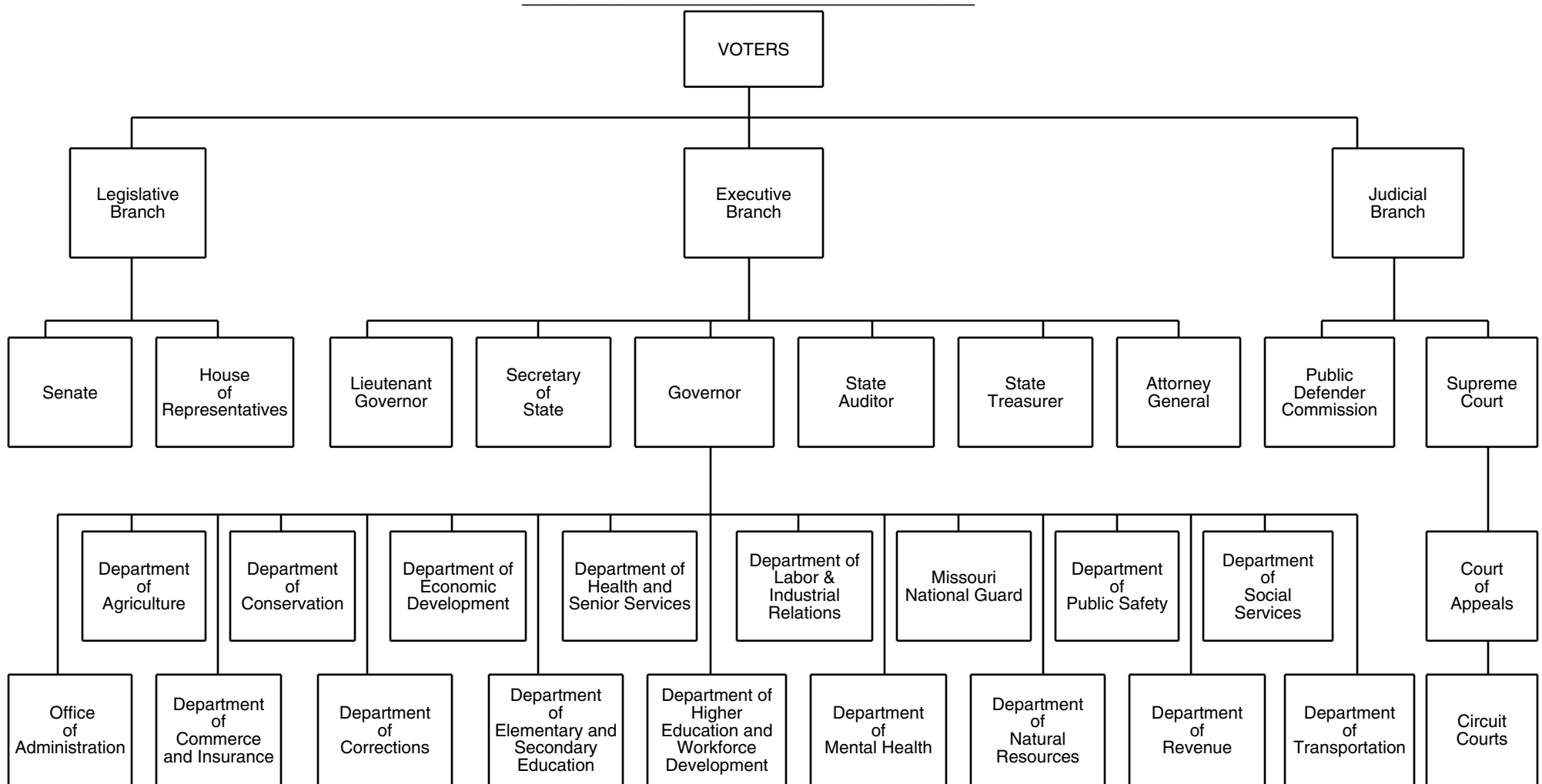
Stacy Neal, CPA  
Director



# STATE OF MISSOURI

## ORGANIZATIONAL CHART

June 30, 2023



**STATE OF MISSOURI  
PRINCIPAL STATE OFFICIALS  
as of June 30, 2023**

---

**EXECUTIVE**

**Michael L. Parson**  
*Governor*

**Mike Kehoe**  
*Lieutenant Governor*

**John R. Ashcroft**  
*Secretary of State*

**Scott Fitzpatrick**  
*State Auditor*

**Vivek Malek**  
*State Treasurer*

**Andrew Bailey**  
*Attorney General*

**LEGISLATIVE**

**Caleb Rowden**  
*President Pro Tem of the Senate*

**Dean Plocher**  
*Speaker of the House of Representatives*

**JUDICIAL**

**Mary R. Russell\***  
*Chief Justice of the Supreme Court*

\*Updated for new appointments and postings.



*The **Financial Section** includes the Independent Auditor's Report, Management's Discussion and Analysis, Basic Financial Statements, Required Supplementary Information, and Supplementary Information.*



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

**INDEPENDENT AUDITOR'S REPORT**

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly

**Report on the Audit of the Financial Statements**

*Qualified and Unmodified Opinions*

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Missouri, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the State of Missouri's basic financial statements as listed in the table of contents.

*Summary of Opinions*

<b>Opinion Unit</b>	<b>Type of Opinion</b>
Governmental Activities	Qualified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Unmodified
General Fund	Qualified
Public Education Fund	Unmodified
Conservation and Environmental Protection Fund	Unmodified
Missouri Road Fund	Unmodified
State Lottery Fund	Unmodified
Unemployment Compensation Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

*Qualified Opinions on the Governmental Activities and the General Fund*

In our opinion, based on our audit and the reports of other auditors, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the General Fund of the State of Missouri, as of June 30, 2023, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Missouri Road Fund, a major fund; the Missouri Road Bond Fund; the Transportation Self-Insurance Plan; the Missouri State Employees' Insurance Plan; the Missouri Consolidated Health Care Plan; and the Missouri Department of Transportation and Missouri State Highway Patrol Medical and Life Insurance Plan, which represent 58 percent of the assets and 9

percent of the revenues of the governmental activities. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for those entities and funds, are based solely on the reports of the other auditors.

### *Unmodified Opinions*

In our opinion, based on our audit and the reports of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, the aggregate discretely presented component units, each major fund excluding the General Fund, and the aggregate remaining fund information of the State of Missouri, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of certain entities and funds. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for those entities and funds, are based solely on the reports of the other auditors. Those entities and funds were:

1. The State Lottery Fund, a major fund, and the Petroleum Storage Tank Insurance Fund which represent 13 percent of the assets and 80 percent of the revenues of the business-type activities.
2. The aggregate discretely presented component units.
3. The pension (and other employee benefit) trust funds and the Missouri Department of Transportation custodial funds which represent 91 percent of the assets and 21 percent of the additions of the fiduciary funds.

### *Basis for Qualified and Unmodified Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the State of Missouri and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions. The financial statements of the Missouri State Employees' Insurance Plan and the Missouri Consolidated Health Care Plan, internal service funds; the Missouri Development Finance Board, the Missouri Agricultural and Small Business Development Authority, and the State Environmental Improvement Energy Resources Authority, discretely presented component units; and the pension (and other employee benefit) trust funds were not audited in accordance with *Government Auditing Standards*.

### *Matter Giving Rise to Qualified Opinions on the Governmental Activities and the General Fund*

We were not allowed access to tax returns and related source documents for income taxes. Approximately 26 percent of governmental activities revenues and 29 percent of General Fund revenues are from this source. We were unable to satisfy ourselves by appropriate audit procedures as to the income tax revenue beyond the amounts recorded.

### ***Emphasis of Matter***

As discussed in Note 17 to the financial statements, the financial statements for the year ended June 30, 2022, have been restated for the implementation of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinions are not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the State of Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the State of Missouri's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the State of Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the information listed under Required Supplementary Information in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Missouri's basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the audit procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, except for the effect of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based

on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, our report dated March 18, 2024, on our consideration of the State of Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters will be issued under separate cover in the Report on Internal Control, Compliance, and Other Matters. The purpose of our report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Missouri's internal control over financial reporting or on compliance. Our report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Missouri's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Scott Fitzpatrick". The signature is stylized with a large, looping "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick  
State Auditor

March 18, 2024





---

*The Management's Discussion and Analysis provides a narrative overview and analysis of the financial activities of the State.*

# Management's Discussion and Analysis

The following is a discussion and analysis of the State of Missouri's financial activities for the fiscal year ended June 30, 2023. Readers are encouraged to consider the information presented here in conjunction with additional information that is furnished in the letter of transmittal.

## FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

### Government-Wide:

- *Net Position.* Assets and deferred outflows of the State of Missouri exceeded liabilities and deferred inflows at the close of fiscal year 2023 by \$42.0 billion. Of the \$42.0 billion, "unrestricted net position" is reported as a positive \$1.3 billion, offset by \$6.9 billion in "restricted net position", and \$33.8 billion net investment in capital assets.
- *Changes in Net Position.* The State's total net position increased by \$4.0 billion in fiscal year 2023. Net position for governmental-type activities increased by \$3.8 billion.
- *Excess of Revenues over (under) Expenses.* During fiscal year 2023, the State's total revenues of \$42.0 billion were \$4.0 billion greater than total expenses of \$38.0 billion (excluding capital contributions, transfers, and extraordinary items). Of these expenses, \$23.3 billion were covered by program revenues. General revenues, generated primarily from various taxes, totaled \$18.7 billion.

### Fund-Level:

- *Governmental Funds – Fund Balance.* At the close of fiscal year 2023, the State's governmental fund assets exceeded liabilities by \$16.6 billion, an increase of \$2.6 billion or 18.7% from the prior year. The increase was due mainly to the following: revenues increased \$3.8 billion, primarily from an increase in contributions and inter agency revenues of \$2.7 billion and an increase in tax revenues of \$481.1 million.
- *General Fund – Fund Balance.* At the end of the current fiscal year, the State's General Fund reported a balance of \$10.7 billion.

Additional information regarding individual funds begins on Page 8.

### Debt Issued and Outstanding:

- The primary government's total long-term obligations related to bonds payable increased \$43.6 million, or 2.2%, over the prior year. The outstanding bonds payable represents 7.8% of financial assets (cash, receivables, and investments) and 3.3% of total assets. On December 15, 2022, the Missouri Highways and Transportation Commission issued its Third Lien State Road Bonds, Series A 2022, in the amount of \$453.0 million. Additionally, defeasance and bond payments, totaling \$409.4 million, reduced the obligation during the fiscal year. The State has financed purchases through direct borrowing with banks in the amount of \$28.9 million. Additional detail is available in *Note 11* and *Note 12*.

### Revenue Limit:

- The State Constitution limits the State's ability to retain revenue collected over an amount set by a constitutional amendment known as Article X. Excess revenue of 1.0% or more must be refunded to the taxpayers each year. During fiscal year 2023, the State did not exceed the revenue limit.

## OVERVIEW OF THE FINANCIAL STATEMENTS

The State's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

### Government-Wide Financial Statements:

The government-wide financial statements are designed to provide readers with a broad overview of the State's finances in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the State's assets, deferred outflows, liabilities, and deferred inflows, with the difference between them reported as *net position*. Increases or decreases in net position may serve as a useful indicator of the State's financial position.

The *Statement of Activities* presents information showing how the State's net position changed during the most recent fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of when the cash is received. Thus, revenues and expenses are reported in the statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements report three activities:

*Governmental Activities* are primarily supported by taxes and intergovernmental revenues. They include general government, education, natural and economic resources, transportation and law enforcement, and human services.

*Business-Type Activities* are intended to recover all or a significant portion of their costs through user fees and charges. They include constructing or operating state park facilities, fairgrounds, historical properties and office buildings, hospital services, warehousing, merchandising, publishing maps and documents, insurance coverage, and inmate canteen. Also included are the operations of the State Lottery and Unemployment Compensation funds.

*Discretely Presented Component Units* are operations for which the State has financial accountability but are legally separate. They include the college and universities, Missouri Development Finance Board, Missouri Agricultural and Small Business Development Authority, Missouri Transportation Finance Corporation, Missouri Wine and Grape Board, and the State Environmental Improvement Energy Resources Authority.

### Fund Financial Statements:

The fund financial statements present more detailed information about the government's operations than the government-wide statements. The State uses fund accounting to ensure and demonstrate compliance with statutory requirements. The funds of the State can be divided into three categories: governmental, proprietary, and fiduciary.

*Governmental funds.* Governmental funds are used to account for most of the basic services provided by the State. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of current financial resources and utilize the modified accrual basis of accounting. This presentation focuses on when cash will be received and disbursed making the statements useful in evaluating a government's financing requirements in the near future.

Governmental funds include the general, special revenue, capital projects, debt service, and permanent funds. Major funds include general, public education, conservation and environmental protection, and the Missouri Road Fund which are presented in separate columns. Data from other governmental funds are combined into a single column for aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements in supplementary information.

A user can compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. A reconciliation to facilitate this comparison is provided on the page immediately following each governmental fund financial statement.

**Proprietary funds.** Proprietary funds are used to account for activities similar to private businesses in which goods and services are sold for specified fees. Generally, the State uses enterprise funds to account for activities that provide goods and services to the general public. These include constructing or operating state park facilities, fairgrounds, historical properties and office buildings, hospital services, warehousing, merchandising, and publishing maps and documents. Also included are the operations of the State Lottery and Unemployment Compensation funds. Internal service funds report activities that provide supplies and services for the State's other programs and activities. The State uses internal service funds to account for insurance and health care plans, as well as administrative services for other state agencies, such as fleet management, data processing, and telecommunication services. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds focus on economic resources and utilize the full accrual basis of accounting. The proprietary fund financial statements provide separate information for the State Lottery and Unemployment Compensation, which are considered major enterprise funds. Non-major enterprise funds are also combined into a single column for aggregated presentation. All internal service funds are combined into a single column in the proprietary fund financial statements. Individual fund data for the non-major enterprise and internal service funds is provided in the form of combining statements in supplementary information.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside State government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are not available to support the State's own programs. The fiduciary funds are presented using the full accrual basis of accounting.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information (RSI) including a budgetary comparison schedule for the General Fund and major special revenue funds and schedules for pension and other post-employment benefits. Other supplementary information includes the combining statements for the general, non-major governmental, non-major enterprise, internal service, fiduciary, and non-major component unit funds. It also includes the statistical section as well as budgetary comparison schedules and statements for the Missouri Road Fund, non-major special revenue, debt service, capital projects, and permanent funds.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

### Net Position:

The State's total net position increased \$4.0 billion during fiscal year 2023. Cash and cash equivalents and investments increased \$2.6 billion. This was mainly due to an increase in grants and contributions. Accounts receivable increased \$746.0 million. Capital assets increased \$1.1 billion primarily related to an increase in investment in the State's infrastructure. The State issued the Third Lien State Road Bonds, Series A 2022 in the amount of \$453.0 million. This issuance plus bond payments of \$312.1 million and defeasance of \$97.3 million resulted in an increase of bonds payable of \$43.6 million.

Net investment in capital assets, which includes capital assets, bonds payable, and obligations under right-to-use assets/financed purchase obligations, is the largest component of the State's net position at \$33.8 billion or 80.5%. These assets include construction in progress, software in progress, infrastructure in progress, land, easements, land improvements, buildings, equipment, software, trademarks and intangible right-to-use assets related to leases and subscription based information technology agreements (SBITA) which are not easily converted to cash or readily available to pay state debts as they come due. Net investment in capital assets and restricted net position, which do not represent resources available to pay day-to-day operating expenses, increased by \$1.6 billion or 4.1%. The increase was primarily due to the increase in capital assets of \$1.1 billion and a decrease in related outstanding bond, lease, and financed purchase obligation of \$223.0 million.

Restricted net position of the primary government totaled \$6.9 billion or 16.4% of total net position vs. 16.1% from the prior year. Net position is restricted for several reasons including constitutional, legal, enabling legislation, or external requirements. Examples of restricted net position include lottery proceeds restricted for public education, funds restricted for debt service, and certain sales taxes restricted for the maintenance of highways or state parks and conservation areas. Also, many federal funds are restricted to funding certain programs.

The following table displays the current and prior year government-wide condensed Statement of Net Position.

<b>STATEMENT OF NET POSITION</b> (In Thousands of Dollars)						
	Governmental Activities		Business-Type Activities		Total	
	2023	2022*	2023	2022*	2023	2022*
<b>ASSETS:</b>						
Current and Other Assets	\$ 25,316,740	\$ 22,172,835	\$ 1,370,091	\$ 1,162,655	\$ 26,686,831	\$ 23,335,490
Capital Assets, Net	35,704,286	34,653,541	113,165	112,791	35,817,451	34,766,332
<i>Total Assets</i>	<u>61,021,026</u>	<u>56,826,376</u>	<u>1,483,256</u>	<u>1,275,446</u>	<u>62,504,282</u>	<u>58,101,822</u>
<b>DEFERRED OUTFLOWS:</b>	<u>1,763,313</u>	<u>1,626,543</u>	<u>9,105</u>	<u>7,697</u>	<u>1,772,418</u>	<u>1,634,240</u>
<b>LIABILITIES:</b>						
Other Liabilities	5,264,443	5,034,408	53,243	57,789	5,317,686	5,092,197
Long-Term Liabilities	15,536,842	14,659,904	307,102	310,750	15,843,944	14,970,654
<i>Total Liabilities</i>	<u>20,801,285</u>	<u>19,694,312</u>	<u>360,345</u>	<u>368,539</u>	<u>21,161,630</u>	<u>20,062,851</u>
<b>DEFERRED INFLOWS:</b>	<u>1,128,576</u>	<u>1,680,072</u>	<u>4,742</u>	<u>9,125</u>	<u>1,133,318</u>	<u>1,689,197</u>
<b>NET POSITION:</b>						
Net Investment in Capital Assets	33,742,117	32,921,366	56,481	52,605	33,798,598	32,973,971
Restricted	6,871,147	6,106,823	18,648	19,331	6,889,795	6,126,154
Unrestricted	241,214	(1,949,654)	1,052,145	833,543	1,293,359	(1,116,111)
<i>Total Net Position</i>	<u>\$ 40,854,478</u>	<u>\$ 37,078,535</u>	<u>\$ 1,127,274</u>	<u>\$ 905,479</u>	<u>\$ 41,981,752</u>	<u>\$ 37,984,014</u>

\*Fiscal year 2022 amounts have been restated.

## Changes in Net Position:

The schedule below reflects how the State's net position changed during the year. The State collected program revenues of \$23.3 billion and general revenues of \$18.7 billion for total revenues of \$42.0 billion during fiscal year 2023. Expenses for the State during fiscal year 2023 were \$38.0 billion. Total net position, net of contributions and transfers, increased by \$4.0 billion.

The following table displays the current and prior year government-wide condensed Statement of Activities.

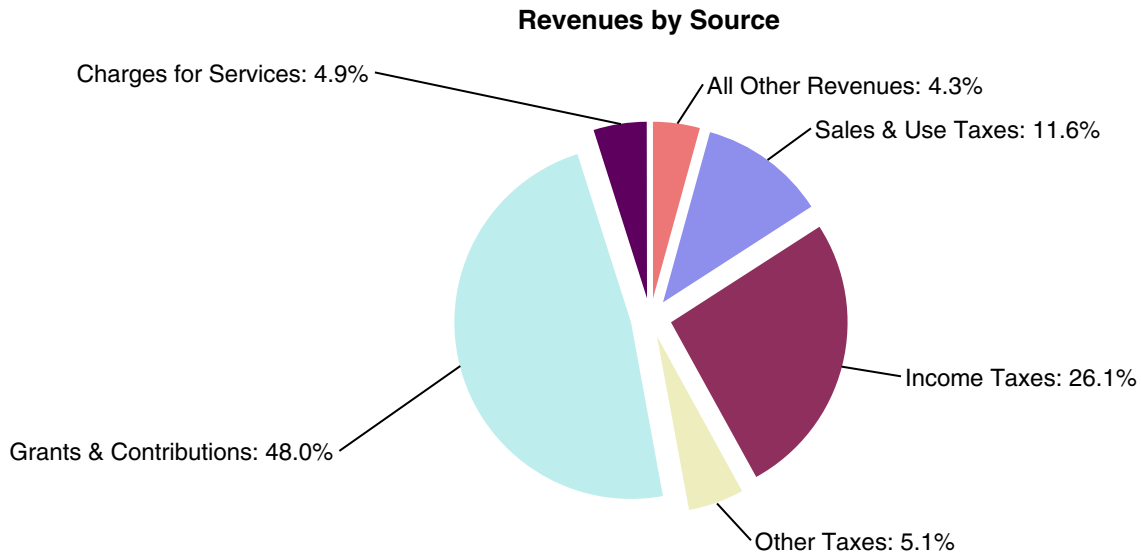
<b>STATEMENT OF ACTIVITIES</b> (In Thousands of Dollars)						
	Governmental Activities		Business-Type Activities		Total	
	2023	2022*	2023	2022*	2023	2022*
<b>REVENUES:</b>						
Program Revenues:						
Charges for Services	\$ 1,928,452	\$ 2,374,325	\$ 1,883,548	\$ 1,876,708	\$ 3,812,000	\$ 4,251,033
Operating Grants and Contributions	17,819,306	16,193,194	391,936	420,819	18,211,242	16,614,013
Capital Grants and Contributions	1,255,240	872,728	—	—	1,255,240	872,728
General Revenues:						
Sales and Use Taxes	4,591,839	4,386,016	—	—	4,591,839	4,386,016
Income Taxes	10,384,623	10,512,055	—	—	10,384,623	10,512,055
Other Taxes	2,007,393	1,869,326	—	—	2,007,393	1,869,326
Other Revenues	1,760,324	610,143	13,989	2,128	1,774,313	612,271
<i>Total Revenues</i>	<u>39,747,177</u>	<u>36,817,787</u>	<u>2,289,473</u>	<u>2,299,655</u>	<u>42,036,650</u>	<u>39,117,442</u>
<b>EXPENSES:</b>						
General Government	1,943,710	1,389,062	—	—	1,943,710	1,389,062
Education	9,594,892	9,056,692	—	—	9,594,892	9,056,692
Natural and Economic Resources	1,244,002	1,503,906	—	—	1,244,002	1,503,906
Transportation and Law Enforcement	2,299,226	2,296,413	—	—	2,299,226	2,296,413
Human Services	21,207,860	17,459,937	—	—	21,207,860	17,459,937
State Lottery	—	—	1,417,390	1,424,912	1,417,390	1,424,912
Unemployment Compensation	—	—	191,409	248,191	191,409	248,191
State Fair Fees	—	—	5,292	4,802	5,292	4,802
State Parks and DNR	—	—	17,083	16,090	17,083	16,090
Historic Preservation	—	—	454	412	454	412
Petroleum Storage Tank Insurance	—	—	16,858	17,047	16,858	17,047
Surplus Property	—	—	1,281	1,368	1,281	1,368
Revenue Information	—	—	8	7	8	7
Inmate Canteen	—	—	29,231	30,891	29,231	30,891
All Other Expenses	68,998	80,040	—	—	68,998	80,040
<i>Total Expenses</i>	<u>36,358,688</u>	<u>31,786,050</u>	<u>1,679,006</u>	<u>1,743,720</u>	<u>38,037,694</u>	<u>33,529,770</u>
Increase (Decrease) in Net Position before Capital Contributions, Transfers, and Extraordinary Items	3,388,489	5,031,737	610,467	555,935	3,998,956	5,587,672
Gain (Loss) on Debt Defeasance	(1,218)	—	—	—	(1,218)	—
<i>Transfers and Extraordinary Items</i>	<u>388,672</u>	<u>386,487</u>	<u>(388,672)</u>	<u>(386,487)</u>	<u>—</u>	<u>—</u>
Change in Net Position	3,775,943	5,418,224	221,795	169,448	3,997,738	5,587,672
<i>Net Position – July 1</i>	<u>37,078,535</u>	<u>31,660,311</u>	<u>905,479</u>	<u>736,031</u>	<u>37,984,014</u>	<u>32,396,342</u>
<i>Net Position – June 30</i>	<u>\$40,854,478</u>	<u>\$37,078,535</u>	<u>\$1,127,274</u>	<u>\$ 905,479</u>	<u>\$41,981,752</u>	<u>\$37,984,014</u>

\*Fiscal year 2022 amounts have been restated.

## Governmental Activities

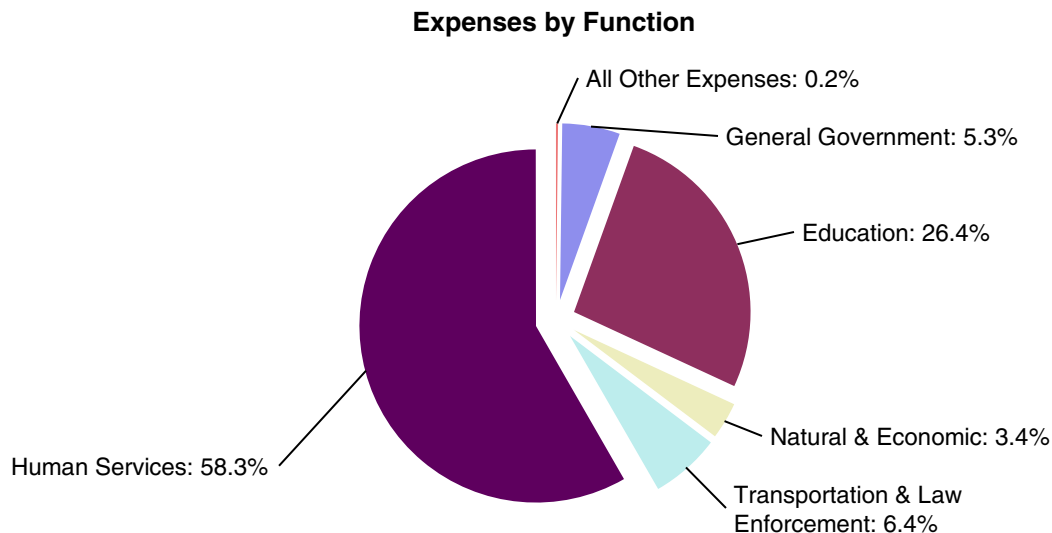
The net position of governmental activities increased \$3.8 billion in fiscal year 2023. General and program revenues of governmental activities were \$2.9 billion more in fiscal year 2023 than in fiscal year 2022, most notably due to an increase in grants and contributions.

As shown in the Revenues by Source chart below, approximately 42.8% of revenues from all sources earned came from taxes. Grants and contributions, which represents amounts received from other governments/entities, primarily the federal government, provided 48.0% of total revenue. Charges for services contributed 4.9% and various other revenues provided 4.3% of the remaining governmental activity revenue sources.



The State's governmental activities program expenses for fiscal year 2023 were \$4.6 billion more than fiscal year 2022. The most notable increase is \$3.7 billion in Human Services. This is mainly due to an increase in specific programs associated with medical assistance services.

As shown in the Expenses by Function chart below, expenses for Human Services comprised the largest portion of total governmental activities expenses at 58.3%, followed by Education at 26.4%.

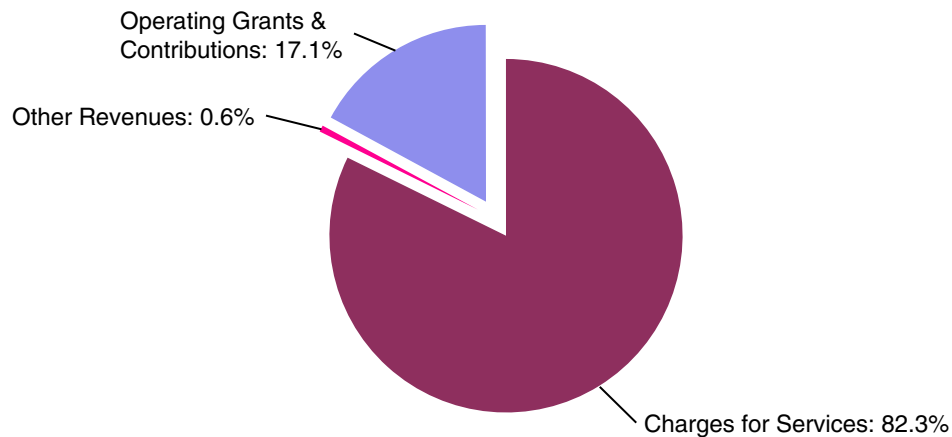


## Business-Type Activities

Net position of the State's business-type activities increased \$221.8 million in fiscal year 2023, primarily caused by a decrease in overall expenses. The decrease was primarily caused by a decrease in payouts for unemployment benefits and a decrease in Lottery's prize expenses.

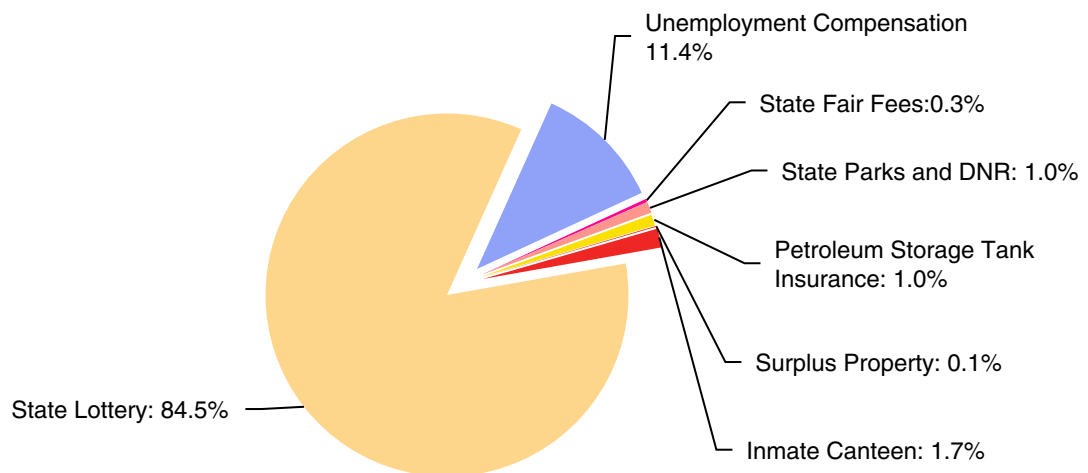
Revenues of business-type activities totaled \$2.3 billion. As shown in the Revenues by Source chart below, 82.3% of the revenues came from charges for services. Operating grants and contributions provided 17.1% of the total revenues and all other revenues provided 0.6%.

**Revenues by Source**



Expenses of business-type activities totaled \$1.7 billion. As shown in the Expenses by Fund chart below, State Lottery makes up the largest portion with 84.5% of total business-type expenses. Unemployment Compensation comes in second at 11.4%, followed by Inmate Canteen at 1.7%, Petroleum Storage Tank Insurance at 1.0%, State Parks and DNR at 1.0%, State Fair Fees at 0.3%, and Surplus Property at 0.1%.

**Expenses by Fund**





## FINANCIAL ANALYSIS OF THE STATE'S INDIVIDUAL FUNDS

### Governmental Funds:

At the end of fiscal year 2023, the State's governmental funds reported combined ending fund balances of \$16.6 billion. Approximately 75.2% is unrestricted and available for spending at the government's discretion. The remainder of fund balance is nonspendable and restricted to indicate that it is not available for new spending because it has already been allocated for: 1) inventories, 2) to pay debt service, 3) for loans receivable, and 4) for a variety of other purposes.

Fund balances (in thousands) for governmental funds are as follows:

	General Fund	Public Education	Conservation and Environmental Protection	Missouri Road Fund	Non-Major Funds	Total
Nonspendable	\$ 145,559	\$ —	\$ 311	\$ 52,368	\$ 77,369	\$ 275,607
Restricted	985,580	609,376	271,673	1,414,287	558,373	3,839,289
Committed	875,137	11,325	2,044,855	—	379,989	3,311,306
Assigned	541,849	39,930	105,297	—	372,887	1,059,963
Unassigned	8,119,318	—	—	—	—	8,119,318
<b>Total</b>	<b>\$ 10,667,443</b>	<b>\$ 660,631</b>	<b>\$ 2,422,136</b>	<b>\$ 1,466,655</b>	<b>\$ 1,388,618</b>	<b>\$ 16,605,483</b>

The General Fund is the chief operating fund of the State. At the end of fiscal year 2023, the State's General Fund reported a total fund balance of \$10.7 billion, an increase of \$2.0 billion from fiscal year 2022. Investments increased by \$4.1 billion, offset by a decrease in cash of \$2.3 billion. This was due to the interest rate on investments being higher at June 2023 than June 2022. Additionally, the average increase in the value of securities was higher in June 2023 from June 2022.

The Public Education Fund provides general and special education services to the children of the State and other related functions, such as library services and student loans. The fund balance ended the year with a balance of \$660.6 million, an increase of \$138.4 million or a 26.5% increase from fiscal year 2022. This was mainly due to an increase of \$200.6 million in investments, offset by an increase of \$55.8 million in cash. Investment interest rate and the average increase in the value of securities was higher in June 2023 from June 2022.

The Conservation and Environmental Protection Fund provides the preservation of the State's wildlife and environment. At the end of fiscal year 2023, the fund balance was \$2.4 billion, an increase of \$87.8 million from fiscal year 2022. Cash and cash equivalents and investments increased \$81.9 million.

The Missouri Road Fund accounts for revenues from highway users' fees, federal reimbursements for highway projects, and bond proceeds to be used for costs of constructing and maintaining an adequate state highway system. Total fund balance increased \$335.4 million from fiscal year 2022. This was mainly due to an increase in proceeds from bonds. There was an issuance of \$453.0 million for Series A2022 Third Lien bond.

### Proprietary Funds:

The State has two major proprietary funds: State Lottery and Unemployment Compensation. The State Lottery Fund was established in 1986 to account for the sale of lottery tickets and lottery operations. Since 1992, public education has been the sole beneficiary of lottery proceeds. Unemployment Compensation accounts for contributions and payments collected from Missouri employers under the provision of the "Unemployment Compensation Law." This tax finances benefits for workers who become unemployed through no fault of their own.

The State Lottery Fund's net position increased by \$70.0 thousand in fiscal year 2023, mainly due to a fluctuation in market yields, which increase or reduce the unrealized gain on investments. Total operating revenues increased by 0.2% and operating expenses decreased by 0.5% in fiscal year 2023. Ticket sales increased by \$12.3 million. Prize expenses decreased by \$10.8 million. The variance between the decrease in prize expense and the increase in sales reflects the product mix of games sold and the corresponding prize structure. Draw Games have a lower prize structure compared to Scratchers and Pull-Tabs. Draw Games Sales increased by \$58.6 million, while Scratchers and Pull-Tabs sales decreased by \$36.1 million and \$10.3 million, respectively.

The Unemployment Compensation Fund's net position increased by \$215.3 million during fiscal year 2023. This is mainly due to an increase in cash as a result of an improved economy and low unemployment rate, which allows excess cash to remain in the fund. The cash balance in the fund reached the statutorily established levels that trigger contribution rate reductions and decreases in the taxable wage base starting in fiscal year 2024. The increase in cash by \$224.2 million is related to a decrease in payouts for unemployment benefits and the decline of pandemic level benefits accompanied by an increase in employer contributions. Operating Revenues decreased \$31.3 million which directly correlates to the operating expenses decrease of \$56.8 million as a result of the decline in benefits paid, claims filed and individuals receiving benefits and federal government revenues declining for those corresponding benefits.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The original budget is the appropriated budget that is truly agreed to and finally passed by the legislature and signed by the Governor at the beginning of the fiscal year. The final budget includes emergency and supplemental appropriations, reverted amounts, and increases to estimated appropriations, which occur during the fiscal year.

Budgeted charges to appropriations for fiscal year 2023 from the General Fund were \$50.9 billion original budget and \$53.1 billion final budget. Actual spending was \$39.0 billion. Reasons for the final budget variances include:

- Appropriation authority exceeded cash available for expenditures.
- Lapse of various appropriations.
- Multiple year grants are appropriated in one year, but the expenditures may occur over several years.
- Capital improvement appropriations were restricted during the budget process.

Budgeted revenues/transfers in for fiscal year 2023 for the General Fund were \$43.1 billion original budget and \$44.6 billion final budget. Actual revenue/transfers in was \$41.0 billion.

Refer to the *Notes to RSI*, Budgetary Reporting, on page 142 for more information on budgetary variances.

## GOVERNMENT-WIDE CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets:

The State's investment in capital assets for its governmental and business-type activities as of June 30, 2023, was \$35.8 billion (net of accumulated depreciation/amortization). This investment in capital assets includes construction in progress, software in progress, infrastructure in progress, land, permanent easements, land improvements, temporary easements, buildings and improvements, equipment, software, trademarks, infrastructure, and intangible right-to-use assets related to obligations under right-to-use assets.

### Capital Assets of the State include (in thousands):

	Governmental Activities	Business-Type Activities	Total
Construction in Progress	\$ 247,841	\$ 6,769	\$ 254,610
Software in Progress	183,121	—	183,121
Infrastructure in Progress	2,861,058	—	2,861,058
Land	3,107,683	32,791	3,140,474
Permanent Easements	15,367	2	15,369
Land Improvements	758,039	53,381	811,420
Temporary Easements	6,738	52	6,790
Buildings and Improvements	3,837,932	58,343	3,896,275
Equipment	1,579,877	47,330	1,627,207
Software	356,182	508	356,690
Trademarks	17	—	17
Infrastructure being depreciated	54,292,033	—	54,292,033
Land - Right-to-Use	1,026	—	1,026
Temporary Easements - Right-to-Use	24	—	24
Buildings - Right-to-Use	125,233	1,871	127,104
Equipment - Right-to-Use	2,237	523	2,760
Infrastructure - Right-to-Use	29,111	—	29,111
Software - Right-to-Use	98,111	882	98,993
<i>Subtotal</i>	<u>67,501,630</u>	<u>202,452</u>	<u>67,704,082</u>
Less Accumulated Depreciation/ Amortization	(31,797,344)	(89,287)	(31,886,631)
<b>Total Capital Assets, Net</b>	<b>\$ 35,704,286</b>	<b>\$ 113,165</b>	<b>\$ 35,817,451</b>

Additional information on capital assets can be found in *Note 5* of this report.

### Debt Administration:

At the end of fiscal year 2023, the primary government had total general obligation and other bonded debt outstanding of \$2.1 billion. The State had an additional \$28.9 million of financed purchases from direct borrowings obligation outstanding.

Principal amounts retired or refunded in fiscal year 2023 were \$12.1 million for general obligation bonds, \$397.3 million for other bonds, and \$9.5 million for direct borrowings.

The State of Missouri is proud to have maintained a Triple-A credit rating since 1989 from all three major credit rating agencies (Moody's Investor Services, Inc., Standard and Poor's, and Fitch Ratings, Inc.) on the State's General Obligation Bonds. There were no outstanding General Obligation Bonds at the end of fiscal year 2023.

### Outstanding Bonds Payable Financed Purchase Obligation of the State include (in thousands):

	Governmental Activities	Business-type Activities	Component Units	Total
Other Bonds	\$ 2,008,545	\$ 54,970	\$ 2,044,321	\$ 4,107,836
Direct Placements	—	—	155,439	155,439
Financed Purchases from Direct Borrowings	28,891	—	77,306	106,197
<b>Total</b>	<b>\$ 2,037,436</b>	<b>\$ 54,970</b>	<b>\$ 2,277,066</b>	<b>\$ 4,369,472</b>

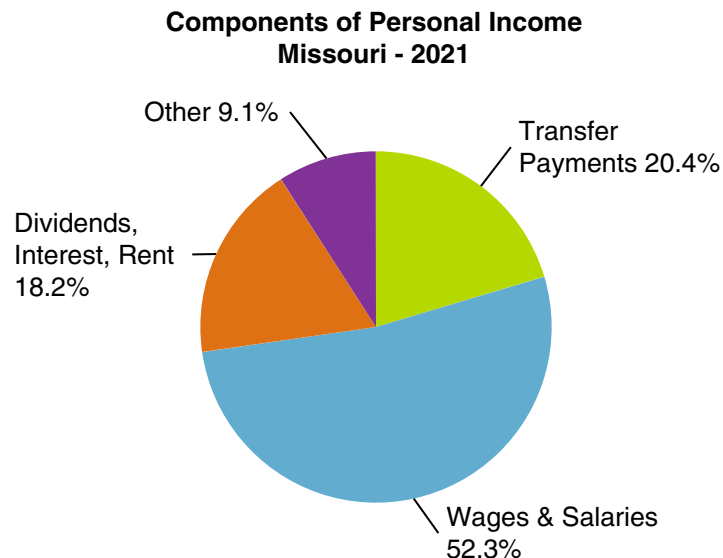
Additional information on long-term debt can be found in *Notes 10, 11, and 12* of this report.

## ECONOMIC OUTLOOK AND NEXT YEAR'S BUDGET

As a major manufacturing, financial, and agricultural state, Missouri's economic health is tied closely to that of the nation. The recovery after the COVID-19 induced recession was strong and is now complete. Missouri's economy continues to expand; however, there are growing headwinds from inflation, high interest rates, banking crisis, and geo-political conflicts.

Missouri's personal income, which directly impacts individual income tax and sales tax, increased 2.4% in 2022. This more modest growth rate reflected a sharp drop in federal transfer payments relative to a year prior. Hidden within the modest growth was strong wage and salary growth of 9.2% during 2022. Missouri's employment stood at 2.99 million in June 2023, about 2.0% higher than in June 2022. The state's seasonally adjusted unemployment rate registered 2.6% in June 2023, compared to 2.1% one year earlier. The national rate was 3.6% in June 2023.

Since 2016, personal incomes have increased, on average, 3.7% annually for the state and 4.4% for the nation. The average income of a Missouri citizen was \$56,551 in 2022, which was lower than the national average of \$65,423. Missouri's per capita personal income grew 2.2%, compared to national growth in per capita income of 2.0%, from 2021 to 2022. While the State's per capita income is lower than the national average, so is the cost of living. Missouri is among the most affordable states as it had the fourth lowest cost of living in the United States in 2023. The below graph depicts the components of personal income, with transfer payments (such as social security, Medicare, etc.) comprising 20.4% of the State's total personal income, due in part to the State's aging population.



*Source: U.S. Bureau of Economic Analysis 2023*

The State of Missouri's net general revenue collections in fiscal year 2023 were \$13.2 billion, a 2.7% increase from fiscal year 2022 collections. This increase reflects moderating individual income tax collections yet robust sales tax collections.

The State's economic outlook for Fiscal Year 2024 anticipates slowing growth in employment, wages, and consumption. Since Fiscal Year 2023 finished significantly above forecast, the Governor has begun Fiscal Year 2024 with no restrictions in place on general revenue spending. However, the Governor may restrict spending during the fiscal year if necessary.

## REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the State's finances for all those with an interest in the State's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of Administration, Division of Accounting, P.O. Box 809, Jefferson City, MO 65102.



*The **Basic Financial Statements** include the Government-Wide Financial Statements, the Governmental Fund Financial Statements, the Proprietary Fund Financial Statements, the Fiduciary Fund Financial Statements, the Component Unit Financial Statements, and the accompanying notes to the statements.*

**STATE OF MISSOURI**  
**STATEMENT OF NET POSITION**  
**June 30, 2023**  
**(In Thousands of Dollars)**

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Total	Units
<b>Assets</b>				
Cash and Cash Equivalents (Note 3)	\$ 2,767,439	\$ 1,021,353	\$ 3,788,792	\$ 647,633
Investments (Note 3)	14,748,858	139,742	14,888,600	3,422,120
Invested Securities Lending Collateral (Note 3)	—	—	—	787
Receivables, Net (Note 13)	7,568,238	190,660	7,758,898	780,731
Internal Balances	15,836	(15,836)	—	—
Inventories	171,243	5,487	176,730	67,138
Deposits and Prepaid Expenses	2,391	—	2,391	51,406
Restricted Assets:				
Cash and Cash Equivalents (Note 3)	42,535	—	42,535	417,474
Investments (Note 3)	200	28,685	28,885	1,986,571
Receivables, Net	—	—	—	74,837
Other Assets	—	—	—	18,751
Capital Assets (Note 5):				
Not being depreciated	6,415,070	39,562	6,454,632	713,268
Being depreciated/amortized, net	29,289,216	73,603	29,362,819	5,412,299
Total Assets	61,021,026	1,483,256	62,504,282	13,593,015
<b>Deferred Outflows of Resources (Note 14)</b>	1,763,313	9,105	1,772,418	650,541
<b>Liabilities</b>				
Payables (Note 13)	2,591,937	51,733	2,643,670	435,812
Securities Lending Obligation (Note 3)	—	—	—	787
Unearned Revenue (Note 1)	2,569,503	1,510	2,571,013	198,585
Escheat/Unclaimed Property	103,003	—	103,003	—
Long-Term Liabilities:				
Due Within One Year (Note 10)	746,752	98,296	845,048	465,971
Due in More Than One Year (Note 10)	14,790,090	208,806	14,998,896	4,934,770
Total Liabilities	20,801,285	360,345	21,161,630	6,035,925
<b>Deferred Inflows of Resources (Note 14)</b>	1,128,576	4,742	1,133,318	198,426
<b>Net Position</b>				
Net Investment in Capital Assets	33,742,117	56,481	33,798,598	3,714,890
Restricted for:				
Budget Reserve	860,799	—	860,799	—
Debt Service	794,320	—	794,320	—
Grants	964,137	—	964,137	—
Enabling Legislation (Note 1)	1,051,878	—	1,051,878	—
Loans Receivable	1,511,332	—	1,511,332	—
Permanent Trusts:				
Expendable	116	—	116	776,131
Non-Expendable	69,800	—	69,800	1,674,941
External Parties	1,618,765	18,648	1,637,413	98,952
Unrestricted	241,214	1,052,145	1,293,359	1,744,291
Total Net Position	\$ 40,854,478	\$ 1,127,274	\$ 41,981,752	\$ 8,009,205

The notes to the financial statements are an integral part of this statement.

**STATE OF MISSOURI**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>		
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>
<b>Primary Government:</b>				
Governmental Activities:				
General Government	\$ 1,943,710	\$ 775,101	\$ 82,820	\$ —
Education	9,594,892	4,786	2,816,427	—
Natural and Economic Resources	1,244,002	269,249	296,183	—
Transportation and Law Enforcement	2,299,226	275,378	409,179	1,255,240
Human Services	21,207,860	525,207	14,214,697	—
Interest on Debt (Excluding Direct Expense)	68,998	78,731	—	—
Total Governmental Activities	<u>36,358,688</u>	<u>1,928,452</u>	<u>17,819,306</u>	<u>1,255,240</u>
Business-Type Activities:				
State Lottery	1,417,390	1,812,271	—	—
Unemployment Compensation	191,409	—	386,562	—
State Fair Fees	5,292	9,343	157	—
State Parks and DNR	17,083	13,808	5,185	—
Historic Preservation	454	—	—	—
Petroleum Storage Tank Insurance	16,858	18,511	—	—
Surplus Property	1,281	1,225	—	—
Revenue Information	8	513	—	—
Inmate Canteen Fund	29,231	27,877	32	—
Total Business-Type Activities	<u>1,679,006</u>	<u>1,883,548</u>	<u>391,936</u>	<u>—</u>
Total Primary Government	<u>\$ 38,037,694</u>	<u>\$ 3,812,000</u>	<u>\$ 18,211,242</u>	<u>\$ 1,255,240</u>
Component Units:				
College and Universities	\$ 5,693,598	\$ 3,771,416	\$ 1,868,752	\$ 165,212
Non-Major Component Units	11,254	8,561	—	—
Total Component Units	<u>\$ 5,704,852</u>	<u>\$ 3,779,977</u>	<u>\$ 1,868,752</u>	<u>\$ 165,212</u>

General Revenues:

Taxes:

Sales and Use

Individual Income

Corporate Income

County Foreign Insurance

Alcoholic Beverage

Fuel

Miscellaneous Taxes

Grants and Contributions not Restricted to Specific Programs

Unrestricted Investment Earnings

Gain (Loss) on Debt Defeasance

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning

Net Position - Ending

Net (Expenses) Revenues and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
\$ (1,085,789)	\$ —	\$ (1,085,789)	\$ —
(6,773,679)	—	(6,773,679)	—
(678,570)	—	(678,570)	—
(359,429)	—	(359,429)	—
(6,467,956)	—	(6,467,956)	—
9,733	—	9,733	—
(15,355,690)	—	(15,355,690)	—
—	394,881	394,881	—
—	195,153	195,153	—
—	4,208	4,208	—
—	1,910	1,910	—
—	(454)	(454)	—
—	1,653	1,653	—
—	(56)	(56)	—
—	505	505	—
—	(1,322)	(1,322)	—
—	596,478	596,478	—
(15,355,690)	596,478	(14,759,212)	—
—	—	—	111,782
—	—	—	(2,693)
—	—	—	109,089
4,591,839	—	4,591,839	—
9,390,064	—	9,390,064	—
994,559	—	994,559	—
330,449	—	330,449	—
42,676	—	42,676	—
850,888	—	850,888	—
783,380	—	783,380	—
1,685,631	—	1,685,631	5,196
74,693	13,989	88,682	224,596
(1,218)	—	(1,218)	—
388,672	(388,672)	—	—
19,131,633	(374,683)	18,756,950	229,792
3,775,943	221,795	3,997,738	338,881
37,078,535	905,479	37,984,014	7,670,324
\$ 40,854,478	\$ 1,127,274	\$ 41,981,752	\$ 8,009,205

The notes to the financial statements are an integral part of this statement.





*The **Governmental Funds** focus on current financial resources.*

## ***Governmental Fund Financial Statements***

### **Major Funds**

**General Fund** - Accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

#### **Major Special Revenue Funds:**

**Public Education** - Provides general and special education needs of the State and other related areas such as library services and student loans.

**Conservation and Environmental Protection** - Provides for the preservation of the State's wildlife and environment.

#### **Major Capital Projects Fund:**

**Missouri Road Fund** - Accounts for revenues from highway users' fees, federal reimbursements for highway projects, and bond proceeds to be used for costs of constructing and maintaining an adequate state highway system.

### **Non-Major Funds**

Non-Major Governmental Funds are presented in the Combining and Individual Fund Statements for non-major funds as part of Supplementary Information.

**STATE OF MISSOURI  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2023  
(In Thousands of Dollars)**

	General Fund	Public Education	Conservation and Environmental Protection	Missouri Road Fund	Non-Major Funds	Totals June 30, 2023
<b>ASSETS</b>						
Cash and Cash Equivalents (Note 3)	\$ 1,726,540	\$ 85,714	\$ 89,705	\$ 386,692	\$ 220,276	\$ 2,508,927
Investments (Note 3)	11,100,217	391,296	818,392	1,173,011	983,566	14,466,482
Receivables, Net	4,943,507	309,088	1,529,384	143,742	553,564	7,479,285
Due from Other Funds (Note 15)	—	13,841	—	—	1,099	14,940
Inventories	101,250	—	311	50,230	7,569	159,360
Prepaid Items	—	—	—	2,138	—	2,138
Restricted Assets:						
Cash and Cash Equivalents (Note 3)	—	—	40,794	—	—	40,794
Total Assets	<u>\$17,871,514</u>	<u>\$ 799,939</u>	<u>\$ 2,478,586</u>	<u>\$1,755,813</u>	<u>\$1,766,074</u>	<u>\$24,671,926</u>
<b>LIABILITIES</b>						
Accounts Payable	\$ 2,143,389	\$ 589	\$ 36,038	\$ 176,331	\$ 55,852	\$ 2,412,199
Accrued Payroll	74,566	175	6,611	20,083	16,701	118,136
Due to Other Funds (Note 15)	4,722	—	232	268	1,160	6,382
Unearned Revenue (Note 1)	2,484,729	—	169	57,390	140	2,542,428
Advance from Component Unit	—	—	—	24,396	—	24,396
Escheat/Unclaimed Property	103,003	—	—	—	—	103,003
Total Liabilities	<u>4,810,409</u>	<u>764</u>	<u>43,050</u>	<u>278,468</u>	<u>73,853</u>	<u>5,206,544</u>
<b>DEFERRED INFLOWS OF RESOURCES (Note 14)</b>	<u>2,393,662</u>	<u>138,544</u>	<u>13,400</u>	<u>10,690</u>	<u>303,603</u>	<u>2,859,899</u>
<b>FUND BALANCES (Note 4)</b>						
Nonspendable	145,559	—	311	52,368	77,369	275,607
Restricted	985,580	609,376	271,673	1,414,287	558,373	3,839,289
Committed	875,137	11,325	2,044,855	—	379,989	3,311,306
Assigned	541,849	39,930	105,297	—	372,887	1,059,963
Unassigned	8,119,318	—	—	—	—	8,119,318
Total Fund Balances	<u>10,667,443</u>	<u>660,631</u>	<u>2,422,136</u>	<u>1,466,655</u>	<u>1,388,618</u>	<u>16,605,483</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$17,871,514</u>	<u>\$ 799,939</u>	<u>\$ 2,478,586</u>	<u>\$1,755,813</u>	<u>\$1,766,074</u>	<u>\$24,671,926</u>

The notes to the financial statements are an integral part of this statement.

**STATE OF MISSOURI**  
**RECONCILIATION OF THE BALANCE SHEET OF**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION**  
**June 30, 2023**  
**(In Thousands of Dollars)**

Total Fund Balances - Governmental Funds		\$ 16,605,483
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental funds are not financial resources and are not reported in the funds. These assets consist of (Note 5):		
Non Depreciable Capital Assets	6,406,232	
Capital Assets being depreciated/amortized	60,365,912	
Accumulated Depreciation/Amortization	<u>(31,333,165)</u>	
		35,438,979
Deferred inflows of resources related to the State's revenues that will be collected after year-end, but are not available soon enough to pay for the current period's expenditures are deferred in the funds.		2,858,687
Deferred outflows of resources related to pensions and OPEB (Other Postemployment Benefits) are applicable to future reporting periods and therefore, not reported in the funds.		1,720,679
Deferred outflows of resources related to asset retirement obligations are applicable to future reporting periods and therefore, not reported in the funds.		720
Deferred inflows of resources related to pensions and OPEB are applicable to future reporting periods and therefore, not reported in the funds.		(1,110,355)
Deferred outflows of resources related to deferred charges or credits on debt refundings are applicable to future reporting periods and therefore, not reported in the funds.		6,813
Deferred inflows of resources related to deferred charges or credits on debt refundings are applicable to future reporting periods and therefore, not reported in the funds.		(1,305)
Some liabilities are not due and payable in the current period and therefore, not reported in the funds. Those liabilities consist of (Note 10):		
Due to Other Entities	(27,561)	
Other Bonds Payable	(2,008,545)	
Unamortized Bond Premium	(110,819)	
Accrued Interest on Bonds	(20,700)	
Obligation under Financed Purchases	(4,374)	
Obligation under Right-to-Use Assets - Leases	(116,267)	
Obligation under Right-to-Use Assets - Subscriptions	(48,866)	
Pollution Remediation	(49,073)	
Asset Retirement Obligations	(1,798)	
Compensated Absences	(209,843)	
Claims Liability	(19,417)	
Contingent Liabilities	(2,415,736)	
Net Other Postemployment Benefit Obligation	(2,579,260)	
Net Pension Liability	<u>(7,552,625)</u>	
		(15,164,884)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications, to individual funds. The assets and liabilities are included in governmental activities in the Statement of Net Position.		499,661
Net Position of Governmental Activities		<u><u>\$ 40,854,478</u></u>

The notes to the financial statements are an integral part of this statement.

**STATE OF MISSOURI**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	General Fund	Public Education	Conservation and Environmental Protection	Missouri Road Fund	Non-Major Funds	Eliminations	Totals June 30, 2023
<b>Revenues:</b>							
Taxes	\$13,099,893	\$ 1,648,562	\$ 292,590	\$ 218,175	\$1,452,624	\$ —	\$ 16,711,844
Licenses, Fees, and Permits	125,648	2,840	97,555	117,689	471,240	—	814,972
Sales	2,551	7	9,243	—	6,008	—	17,809
Leases and Rentals	—	64	603	—	1	—	668
Services	169,619	177	—	—	14,389	—	184,185
Contributions and Intergovernmental	19,110,137	22,092	68,612	1,162,544	384,456	—	20,747,841
Investment Earnings:							
Net Increase (Decrease) in the Fair Value of Investments	(187,845)	(9,452)	(17,945)	(143,412)	(6,598)	—	(365,252)
Interest	296,768	6,126	16,166	149,837	11,403	—	480,300
Penalties and Unclaimed Properties	114,378	35,389	224	—	77,742	—	227,733
Cost Reimbursement/ Miscellaneous	217,546	7,389	9,658	129,692	29,800	—	394,085
Total Revenues	<u>32,948,695</u>	<u>1,713,194</u>	<u>476,706</u>	<u>1,634,525</u>	<u>2,441,065</u>	<u>—</u>	<u>39,214,185</u>
<b>Expenditures:</b>							
Current:							
General Government	1,479,923	468	3,187	—	327,875	—	1,811,453
Education	6,658,466	2,930,036	—	—	2,028	—	9,590,530
Natural and Economic Resources	407,177	12,136	383,315	—	346,619	—	1,149,247
Transportation and Law Enforcement	587,537	179	996	875,764	484,004	—	1,948,480
Human Services	20,419,857	3,548	922	—	645,125	—	21,069,452
Capital Outlay:							
General Government	—	—	—	—	3,685	—	3,685
Transportation and Law Enforcement	—	—	—	1,466,667	—	—	1,466,667
Human Services	—	—	—	—	59	—	59
Debt Service:							
Principal	209,129	—	1,082	102,963	154,491	—	467,665
Interest	22,814	—	101	34,021	34,410	—	91,346
Bond Issuance Costs	—	—	—	648	—	—	648
Total Expenditures	<u>29,784,903</u>	<u>2,946,367</u>	<u>389,603</u>	<u>2,480,063</u>	<u>1,998,296</u>	<u>—</u>	<u>37,599,232</u>
Excess Revenues (Expenditures)	<u>3,163,792</u>	<u>(1,233,173)</u>	<u>87,103</u>	<u>(845,538)</u>	<u>442,769</u>	<u>—</u>	<u>1,614,953</u>
<b>Other Financing Sources (Uses):</b>							
Proceeds from Notes/Leases/ Financed Purchases	90,315	—	66	—	5,165	—	95,546
Proceeds From Bonds	—	—	—	453,005	—	—	453,005
Bond Premium (Note 10)	—	—	—	47,643	—	—	47,643
Proceeds from Sale of Capital Assets	136	—	7	7,209	6,471	—	13,823
Transfers In (Note 16)	60,937	1,410,123	1,474	673,043	284,811	(2,023,004)	407,384
Transfers Out (Note 16)	(1,346,888)	(38,545)	(984)	—	(649,523)	2,023,004	(12,936)
Total Other Financing Sources (Uses)	<u>(1,195,500)</u>	<u>1,371,578</u>	<u>563</u>	<u>1,180,900</u>	<u>(353,076)</u>	<u>—</u>	<u>1,004,465</u>
Net Change in Fund Balances	<u>1,968,292</u>	<u>138,405</u>	<u>87,666</u>	<u>335,362</u>	<u>89,693</u>	<u>—</u>	<u>2,619,418</u>
Fund Balances - Beginning (Note 17)	8,699,446	522,226	2,334,378	1,131,293	1,297,396	—	13,984,739
Increase (Decrease) in Reserve for Inventory	(295)	—	92	—	1,529	—	1,326
Fund Balances - Ending	<u>\$10,667,443</u>	<u>\$ 660,631</u>	<u>\$ 2,422,136</u>	<u>\$1,466,655</u>	<u>\$1,388,618</u>	<u>\$ —</u>	<u>\$ 16,605,483</u>

The notes to the financial statements are an integral part of this statement.

**STATE OF MISSOURI**  
**RECONCILIATION OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES IN**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

Net Change in Fund Balances - Total Governmental Funds	\$ 2,619,418
--	--------------

Amounts reported for governmental activities in the Statement of Activities are different because:

Inventories, which are recorded under the purchases method for governmental fund reporting, are reported under the consumption approach on the Statement of Activities. As a result of this change, the Increase in Reserve for Inventories on the fund statement has been reclassified as a functional expense on the government-wide statement.	1,326
---	-------

Governmental funds report capital outlays as expenditures. In the Statement of Activities, however, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount that capital outlays of \$1,908,440, exceeds depreciation/amortization of \$863,722 in the current period.	1,044,718
--	-----------

In the Statement of Activities only the gain/loss on the sale of assets is reported, whereas in the governmental funds, the proceeds from the sales increase financial resources. Thus the change in net position differs from the change in governmental fund balance by the net book value of the assets sold.	(14,581)
--	----------

The net effect of the donation and transfers of capital assets increased net position.	345
--	-----

Deferred inflows do not provide current financial resources and are not recognized as revenues until available in governmental funds.	258,055
---	---------

Pension and OPEB (Other Postemployment Benefits) contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability and OPEB liability are measured a year before the report date. Pension expense and OPEB expense, which are the change in the net pension liability and the net change in OPEB liability, adjusted for changes in deferred outflows and inflows of resources related to pensions and OPEB, is reported in the Statement of Activities.

Pension Contributions	743,824
Pension Expense	(851,435)
OPEB Contributions	95,037
OPEB Expense	(43,739)

Deferred outflows of resources related to deferred charges on asset retirement obligations are applicable to future reporting periods and therefore, not reported in the funds.	(49)
---	------

Proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. In governmental funds, repayment of principal is an expenditure, but the repayment reduces long-term liabilities in the Combined Statement of Net Position (Note 10):

Bonds Issued	(453,005)
Bond Premiums and Refunding Costs	(45,979)
Bonds Retired	406,785
Financed Purchases Issued and Transfer In of Financed Purchases	(2,023)
Financed Purchase Payments and Transfer Out of Financed Purchases	3,732
Leases Issued and Transfer In of Lease Liability	(34,796)
Lease Payments and Transfer Out of Lease Liability	22,267
Subscription-Based Information Technology Agreements Issued	(58,724)
Subscription-Based Information Technology Agreements Payments	32,096
	(129,647)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, not reported as expenditures in governmental funds (Note 10):

Amortization of Bond Premium and Refunding Costs	25,905
Increase in Accrued Interest	(2,628)
Decrease in Pollution Remediation	1,188
Decrease in Asset Retirement Obligations	17
Increase in Due to Other Entities	(20,526)
Increase in Compensated Absences	(17,284)
Increase in Contingent Liabilities	(29,871)
Decrease in Claims Liability	61,905
	18,706

Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications, to individual funds. The net revenue and expense of internal service funds are reported with governmental activities.	33,965
--	--------

Change in Net Position of Governmental Activities	\$ 3,775,943
---	--------------

The notes to the financial statements are an integral part of this statement.



*The **Proprietary Funds** focus on economic resources and are operated in a manner similar to private business enterprises.*

### ***Proprietary Fund Financial Statements***

#### **Major Funds**

**State Lottery** - Accounts for proceeds from the sale of lottery tickets and all other moneys credited or transferred to this fund. A minimum of 45% of the moneys are used for prizes.

**Unemployment Compensation** - Accounts for contributions and payments collected under the provisions of the "Unemployment Compensation Law" to pay benefits.

#### **Non-Major Funds**

Non-major enterprise funds and all internal service funds are presented in our combining non-major fund financial statements as part of Supplementary Information.

**STATE OF MISSOURI**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2023**  
**(In Thousands of Dollars)**

	Business-Type Activities - Enterprise Funds				
	Major Funds			Totals	Governmental
	State Lottery	Unemployment Compensation	Non-Major Funds	June 30, 2023	Activities Internal Service Funds
<b>ASSETS</b>					
Current Assets:					
Cash and Cash Equivalents (Note 3)	\$ 24,795	\$ 978,203	\$ 18,355	\$ 1,021,353	\$ 258,512
Investments (Note 3)	23,884	—	115,858	139,742	171,257
Restricted:					
Investments (Note 3)	3,815	—	—	3,815	—
Receivables, net	63,521	119,005	7,549	190,075	88,429
Due from Other Funds (Note 15)	—	361	59	420	6,318
Due from Component Units (Note 15)	—	—	—	—	1
Inventories	—	—	5,487	5,487	11,883
Prepaid Items	—	—	—	—	254
Total Current Assets	116,015	1,097,569	147,308	1,360,892	536,654
Non-Current Assets:					
Investments	—	—	—	—	111,119
Restricted:					
Cash and Cash Equivalents (Note 3)	—	—	—	—	1,741
Investments (Note 3)	24,870	—	—	24,870	200
Receivables, net	—	—	585	585	523
Capital Assets (Note 5):					
Non Depreciable Capital Assets	493	—	39,069	39,562	8,838
Capital Assets being depreciated/amortized	15,608	—	147,282	162,890	720,648
Less Accumulated Depreciation/Amortization	(12,739)	—	(76,548)	(89,287)	(464,179)
Total Non-Current Assets	28,232	—	110,388	138,620	378,890
Total Assets	144,247	1,097,569	257,696	1,499,512	915,544
<b>DEFERRED OUTFLOWS OF RESOURCES (Note 14)</b>	5,006	—	4,099	9,105	35,101
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts Payable	6,179	42,331	2,290	50,800	13,526
Accrued Interest Payable	—	—	300	300	—
Accrued Payroll	348	—	285	633	2,365
Due to Other Funds (Note 15)	13,896	1,099	13	15,008	904
Unearned Revenue (Note 1)	1,030	—	480	1,510	27,075
Claims Liability (Note 10)	—	—	11,000	11,000	82,994
Grand Prize Winner Liability (Note 10)	82,464	—	—	82,464	—
Obligations under Financed Purchases (Note 10)	—	—	—	—	4,522
Obligations Under Right-to-Use Assets (Note 10)	817	—	88	905	4,722
Compensated Absences (Note 10)	778	—	529	1,307	4,091
Bonds Payable (Note 10)	—	—	2,620	2,620	—
Total Current Liabilities	105,512	43,430	17,605	166,547	140,199
Non-Current Liabilities:					
Claims Liability (Note 10)	—	—	78,492	78,492	54,898
Grand Prize Winner Liability (Note 10)	27,229	—	—	27,229	—
Obligations under Financed Purchases (Note 10)	—	—	—	—	19,995
Obligations Under Right-to-Use Assets (Note 10)	561	—	248	809	4,270
Compensated Absences (Note 10)	—	—	30	30	1,393
Asset Retirement Obligations (Note 10)	—	—	2	2	—
Net OPEB Liability (Note 10)	5,928	—	2,877	8,805	40,301
Net Pension Liability (Note 10)	25,197	—	15,989	41,186	175,472
Bonds Payable (Note 10)	—	—	52,350	52,350	—
Discount on Bonds Payable	—	—	(97)	(97)	—
Total Non-Current Liabilities	58,915	—	149,891	208,806	296,329
Total Liabilities	164,427	43,430	167,496	375,353	436,528
<b>DEFERRED INFLOWS OF RESOURCES (Note 14)</b>	2,292	—	2,450	4,742	15,704
<b>NET POSITION</b>					
Net Investment in Capital Assets	1,984	—	54,497	56,481	231,798
Restricted for:					
Other Purposes	—	18,648	—	18,648	1,934
Unrestricted	(19,450)	1,035,491	37,352	1,053,393	264,681
Total Net Position (Note 18)	\$ (17,466)	\$ 1,054,139	\$ 91,849	\$ 1,128,522	\$ 498,413
	Total Net Position Reported Above			\$ 1,128,522	
	Consolidation Adjustment of Internal Service Activities Related to Enterprise Funds			(1,248)	
	Net Position of Business-Type Activities			\$ 1,127,274	

The notes to the financial statements are an integral part of this statement.

**STATE OF MISSOURI**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Business-Type Activities - Enterprise Funds				
	Major Funds			Totals	Governmental Activities Internal Service Funds
	State Lottery	Unemployment Compensation	Non-Major Funds	June 30, 2023	
<b>Operating Revenues:</b>					
Employer Contributions	\$ —	\$ 383,490	\$ —	\$ 383,490	\$ 554,266
Employee Contributions	—	—	—	—	136,370
Federal Contracts	—	3,072	—	3,072	—
Medicare Part D Subsidy	—	—	—	—	5,405
Licenses, Fees, and Permits	—	—	34,885	34,885	7,004
Sales	1,811,904	—	29,047	1,840,951	27,308
Leases and Rentals	—	—	5,422	5,422	76,912
Charges for Services	—	—	—	—	145,187
Cost Reimbursement/Miscellaneous	367	—	1,764	2,131	78,689
Total Operating Revenues	1,812,271	386,562	71,118	2,269,951	1,031,141
<b>Operating Expenses:</b>					
Cost of Goods Sold	34,680	—	20,892	55,572	24,827
Personal Service	13,743	—	12,940	26,683	96,303
Operations	105,201	—	18,460	123,661	113,616
Prizes Expense	1,253,562	—	—	1,253,562	—
Specific Programs	—	—	10,385	10,385	44,971
Insurance Benefits	—	—	—	—	673,430
Unemployment Benefits	—	191,409	—	191,409	—
Depreciation/Amortization	1,513	—	6,004	7,517	34,998
Other Charges	8,766	—	855	9,621	12,379
Total Operating Expenses	1,417,465	191,409	69,536	1,678,410	1,000,524
Operating Income (Loss)	394,806	195,153	1,582	591,541	30,617
<b>Non-Operating Revenues (Expenses):</b>					
Contributions and Intergovernmental	—	—	5,374	5,374	75
Interest Expense	—	—	(1,239)	(1,239)	(930)
Investment Earnings:					
Net Increase (Decrease) in the					
Fair Value of Investments	(554)	—	(4,179)	(4,733)	(3,213)
Interest	1,142	14,761	2,819	18,722	13,387
Penalties and Unclaimed Properties	—	—	4	4	8
Disposal of Capital Assets	53	—	357	410	186
Total Non-Operating Revenues (Expenses)	641	14,761	3,136	18,538	9,513
Income (Loss) Before Transfers	395,447	209,914	4,718	610,079	40,130
Transfers In (Note 16)	13	8,970	1,314	10,297	2,673
Transfers Out (Note 16)	(395,390)	(3,549)	(30)	(398,969)	(8,450)
Change in Net Position	70	215,335	6,002	221,407	34,353
Total Net Position - Beginning (Note 17)	(17,536)	838,804	85,847	907,115	464,060
Total Net Position - Ending (Note 18)	\$ (17,466)	\$ 1,054,139	\$ 91,849	\$ 1,128,522	\$ 498,413
Total Net Change in Net Assets Reported Above				\$ 221,407	
Consolidation Adjustment of Internal Services Activities Related to Enterprise Funds				388	
Change in Net Assets of Business-Type Activities				\$ 221,795	

The notes to the financial statements are an integral part of this statement.



**STATE OF MISSOURI**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Business-Type Activities - Enterprise Funds				
	Major Funds			Totals	Governmental Activities
	State Lottery	Unemployment Compensation	Non-Major Funds	June 30, 2023	Internal Service Funds
<b>Cash Flows from Operating Activities:</b>					
Receipts from Internal Customers and Users	\$ —	\$ —	\$ 238	\$ 238	\$ 761,667
Receipts from External Customers and Users	1,810,505	395,927	64,533	2,270,965	186,006
Payments to Suppliers	(140,253)	—	(40,792)	(181,045)	(147,264)
Payments to Employees	(12,877)	—	(12,240)	(25,117)	(89,560)
Payments Made for Program Expense	(1,261,527)	(195,064)	(10,109)	(1,466,700)	(728,319)
Other Receipts	367	—	1,764	2,131	78,689
Other Payments	(8,766)	—	(855)	(9,621)	(12,379)
Net Cash Provided (Used) by Operating Activities	387,449	200,863	2,539	590,851	48,840
<b>Cash Flows from Non-Capital Financing Activities:</b>					
Loans Made to Outside Entities	—	—	22	22	—
Due to Other Funds	(29,647)	1,099	(4)	(28,552)	(8,251)
Due from Other Funds	—	2,044	164	2,208	602
Contributions and Intergovernmental	—	—	5,374	5,374	75
Transfers to Other Funds	(395,390)	(3,549)	(30)	(398,969)	(8,451)
Transfers from Other Funds	13	8,970	1,314	10,297	2,654
Net Cash Provided (Used) by Non-Capital Financing Activities	(425,024)	8,564	6,840	(409,620)	(13,371)
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Interest Expense	—	—	(1,242)	(1,242)	(930)
Purchases and Construction of Capital Assets	(1,290)	—	(6,486)	(7,776)	(10,644)
Right-to-Use Asset Downpayment/Obligations	(786)	—	(112)	(898)	(10,204)
Financed Purchase Downpayment/Obligations	—	—	—	—	(5,840)
Bond Issuance	—	—	(2,605)	(2,605)	—
Disposal of Capital Assets	53	—	243	296	(782)
Net Cash Provided (Used) by Capital and Related Financing Activities	(2,023)	—	(10,202)	(12,225)	(28,400)
<b>Cash Flows from Investing Activities:</b>					
Proceeds from Sales and Investment Maturities	20,038	—	779	20,817	36,641
Purchase of Investments	—	—	(17,975)	(17,975)	(32,994)
Interest and Dividends Received	1,071	14,761	2,468	18,300	13,395
Investment Fees	—	—	—	—	(135)
Penalties and Other Receipts	—	—	4	4	8
Net Cash Provided (Used) by Investing Activities	21,109	14,761	(14,724)	21,146	16,915
Net Increase (Decrease) in Cash	(18,489)	224,188	(15,547)	190,152	23,984
Cash and Cash Equivalents, Beginning of Year	43,284	754,015	33,902	831,201	236,269
Cash and Cash Equivalents, End of Year	\$ 24,795	\$ 978,203	\$ 18,355	\$ 1,021,353	\$ 260,253
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>					
Operating Income (Loss)	\$ 394,806	\$ 195,153	\$ 1,582	\$ 591,541	\$ 30,617
Depreciation/Amortization Expense	1,513	—	6,004	7,517	34,998
Changes in Assets and Liabilities:					
Accounts Receivable	(1,529)	9,365	(4,761)	3,075	(1,986)
Inventories	—	—	(802)	(802)	(778)
Deferred Outflows of Resources	(845)	—	(563)	(1,408)	(6,270)
Prepaid Items	—	—	—	—	(58)
Accounts Payable	(372)	(3,655)	(638)	(4,665)	(7,985)
Accrued Payroll	20	—	(11)	9	216
Unearned Revenue	130	—	(17)	113	(2,446)
Grand Prize Winner Liability	(7,965)	—	—	(7,965)	—
Claims Liability	—	—	276	276	(9,918)
Compensated Absences	(48)	—	(41)	(89)	563
Discount on Bonds Payable	—	—	8	8	—
Net OPEB Liability	(1,306)	—	(996)	(2,302)	(8,297)
Net Pension Liability	5,384	—	4,542	9,926	38,517
Deferred Inflows of Resources	(2,339)	—	(2,044)	(4,383)	(18,333)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 387,449</b>	<b>\$ 200,863</b>	<b>\$ 2,539</b>	<b>\$ 590,851</b>	<b>\$ 48,840</b>
<b>Non-Cash Financing and Investing Activities:</b>					
Lease, SBITA, and Financed Purchase Issuance	\$ —	\$ —	\$ —	\$ —	\$ 13,542
Increase (Decrease) in Fair Value of Investments	(554)	—	(4,179)	(4,733)	(3,213)
<b>Net Non-Cash Financing and Investing Activities</b>	<b>\$ (554)</b>	<b>\$ —</b>	<b>\$ (4,179)</b>	<b>\$ (4,733)</b>	<b>\$ 10,329</b>

The notes to the financial statements are an integral part of this statement.



*The **Fiduciary Funds** account for assets held in a trustee or custodial capacity for others and therefore cannot be used to support the government's own programs.*

Individual fund financial statements for pension (and other employee benefit) trust funds, private-purpose trust funds, and custodial funds are presented as part of Supplementary Information.

**STATE OF MISSOURI**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**June 30, 2023**  
**(In Thousands of Dollars)**

	Pension (and Other Employee Benefit) Trust Funds	Private-Purpose Trust Funds	Custodial Funds
<b>ASSETS</b>			
Cash and Cash Equivalents (Note 3)	\$ 16,663	\$ 8,043	\$ 38,787
Investments at Fair Value (Note 3):			
U.S. Government Securities	4,558,314	5,389	874,825
U.S. Agency Securities	—	47,463	1,559
Repurchase	995,000	—	29,463
Stocks	252,675	—	11
Bonds	1,263,087	—	—
International Equities	5,316	—	—
Mutual and Index Funds	2,118,132	—	—
Limited Partnership	6,879,856	—	—
Other Investments	2,302,286	3,958	130
Invested Securities Lending Collateral (Note 3)	18,946	—	—
Assets Held in Escheat	—	20,818	—
Receivables, net	873,094	116	862,719
Due From Other Funds	616	—	—
Inventories	—	2	—
Capital Assets:			
Non Depreciable Capital Assets	12,141	—	—
Capital Assets being depreciated/amortized	12,623	195	—
Less Accumulated Depreciation/Amortization	(9,080)	(188)	—
Total Capital Assets, Net	15,684	7	—
Total Assets	19,299,669	85,796	1,807,494
<b>DEFERRED OUTFLOWS OF RESOURCES (Note 14)</b>	1,587	392	—
<b>LIABILITIES</b>			
Accounts Payable	701,500	721	9
Obligations under Repurchase Agreements	3,603,920	—	—
Accrued Payroll	—	25	—
Due to Other Governments	—	—	4,567
Securities Lending Obligation (Note 3)	19,284	—	—
Unearned Revenue (Note 1)	6,241	—	705
Claims Liability	8,253	—	—
Compensated Absences	968	54	—
Obligations Under Right-to-Use Assets	782	—	—
Net OPEB Liability	8,143	430	—
Net Pension Liability	—	1,855	—
Total Liabilities	4,349,091	3,085	5,281
<b>DEFERRED INFLOWS OF RESOURCES (Note 14)</b>	2,986	179	—
Net Position Restricted for Pension Benefits, OPEB, Deferred Compensation, and Other Purposes	\$ 14,949,179	\$ 82,924	\$ 1,802,213

The notes to the financial statements are an integral part of this statement.

**STATE OF MISSOURI**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Pension (and Other Employee Benefit) Trust Funds	Private-Purpose Trust Funds	Custodial
<b>Additions:</b>			
Contributions:			
Employer	\$ 1,451,343	\$ —	\$ —
Plan Member	184,568	—	—
Other	139,038	—	3,351,089
Total Contributions	1,774,949	—	3,351,089
Taxes	—	—	6,227,055
Licenses, Fees, and Permits	—	—	129,271
Investment Earnings:			
Increase (Decrease) in Appreciation of Assets	850,679	(6,527)	(2,124)
Interest and Dividends	287,984	114	19,627
Securities Lending Income	900	—	—
Other Income (Expense)	(279,935)	—	—
Total Investment Earnings	859,628	(6,413)	17,503
Less Investment Expenses:			
Investment Activity Expense	(172,475)	—	165
Securities Lending Expense	(704)	—	—
Total Investment Expense	(173,179)	—	165
Net Investment Earnings (Loss)	686,449	(6,413)	17,668
Penalties and Unclaimed Property	—	81,471	388
Cost Reimbursement/Miscellaneous	2,195	11,698	24,922
Total Additions	2,463,593	86,756	9,750,393
<b>Deductions:</b>			
Benefits	1,543,748	—	—
Administrative Expenses	28,592	2,658	102,544
Distributions to Other Entities/Individuals	—	—	3,371,949
Distributions to Other Governments	—	—	6,081,182
Program Distributions	134,812	62,325	—
Inactive-vested Buyout Payments	72	—	—
Service Transfer Payments	4,426	—	—
Depreciation/Amortization	24	7	—
Total Deductions	1,711,674	64,990	9,555,675
Change in Net Position	751,919	21,766	194,718
Net Position - Beginning of Year (Note 17)	14,197,260	61,158	1,607,495
Net Position - End of Year	\$ 14,949,179	\$ 82,924	\$ 1,802,213

The notes to the financial statements are an integral part of this statement.



---

*The **Component Units** account for all transactions relating to legally separate entities which, for reporting purposes, are a part of the State.*

### ***Component Unit Financial Statements***

#### **Major**

**College and Universities**

#### **Non-Major**

Non-Major proprietary component unit statements are found in the combining fund financial statements as part of Supplementary Information.

**STATE OF MISSOURI  
STATEMENT OF NET POSITION  
COMPONENT UNITS  
June 30, 2023  
(In Thousands of Dollars)**

	College and Universities	Non-Major	Totals June 30, 2023
<b>ASSETS</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 584,773	\$ 62,860	\$ 647,633
Investments	642,651	36,604	679,255
Invested Securities Lending Collateral	787	—	787
Receivables, Net	623,669	2,387	626,056
Inventories	67,137	1	67,138
Restricted Assets:			
Cash and Cash Equivalents	405,095	3,942	409,037
Investments	67,167	4,283	71,450
Receivables, Net	48,562	14,502	63,064
Deposits and Prepaid Expenses	51,097	309	51,406
Other Assets	1,892	—	1,892
Total Current Assets	<u>2,492,830</u>	<u>124,888</u>	<u>2,617,718</u>
Non-Current Assets:			
Investments	2,728,290	14,575	2,742,865
Advance to Primary Government	—	24,396	24,396
Receivables, Net	99,583	30,696	130,279
Restricted Assets:			
Cash and Cash Equivalents	5,384	3,053	8,437
Investments	1,895,127	19,994	1,915,121
Receivables, Net	285	11,488	11,773
Other Assets	16,859	—	16,859
Capital Assets, Net of Accumulated Depreciation/Amortization (Note 5)	6,069,014	56,553	6,125,567
Total Non-Current Assets	<u>10,814,542</u>	<u>160,755</u>	<u>10,975,297</u>
Total Assets	<u>13,307,372</u>	<u>285,643</u>	<u>13,593,015</u>
<b>DEFERRED OUTFLOWS OF RESOURCES (Note 14)</b>	<u>649,726</u>	<u>815</u>	<u>650,541</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable and Accrued Liabilities	387,184	217	387,401
Due to Primary Government (Note 15)	—	1	1
Securities Lending Obligation	787	—	787
Unearned Revenue (Note 1)	177,814	—	177,814
Deposits	1,704	—	1,704
Claims Liability (Note 21)	55,393	—	55,393
Compensated Absences	86,906	100	87,006
Other Postemployment Obligations, Net	390	—	390
Obligation Under Right-to-Use Assets	39,334	113	39,447
Bonds/Notes/Financed Purchases Payable (Note 11)	283,150	585	283,735
Total Current Liabilities	<u>1,032,662</u>	<u>1,016</u>	<u>1,033,678</u>
Non-Current Liabilities:			
Accounts Payable and Accrued Liabilities	29,374	—	29,374
Unearned Revenue (Note 1)	20,158	613	20,771
Deposits and Reserves	1	17,331	17,332
Claims Liability (Note 21)	51,951	—	51,951
Compensated Absences	41,066	13	41,079
Obligations Under Right-to-Use Assets	142,797	140	142,937
Asset Retirement Obligation (Note 23)	62,433	—	62,433
Bonds/Notes/Financed Purchases Payable (Note 11)	2,059,547	11,299	2,070,846
Net OPEB Liability	166,212	579	166,791
Net Pension Liability	2,394,812	3,921	2,398,733
Total Non-Current Liabilities	<u>4,968,351</u>	<u>33,896</u>	<u>5,002,247</u>
Total Liabilities	<u>6,001,013</u>	<u>34,912</u>	<u>6,035,925</u>
<b>DEFERRED INFLOWS OF RESOURCES (Note 14)</b>	<u>192,489</u>	<u>5,937</u>	<u>198,426</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	3,670,474	44,416	3,714,890
Restricted for:			
Expendable	776,131	—	776,131
Non-Expendable	1,674,941	—	1,674,941
Other Purposes	—	98,952	98,952
Unrestricted	1,642,050	102,241	1,744,291
Total Net Position	<u>\$ 7,763,596</u>	<u>\$ 245,609</u>	<u>\$ 8,009,205</u>

The notes to the financial statements are an integral part of this statement.

**STATE OF MISSOURI**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION/STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	College and Universities	Non-Major	Totals June 30, 2023	Adjustments	Statement of Activities
<b>Revenues:</b>					
Operating Revenues:					
Licenses, Fees, and Permits	\$ —	\$ 2,663	\$ 2,663	\$ —	\$ 2,663
Student Tuition and Fees (Net of Scholarship Allow.)	1,023,609	—	1,023,609	—	1,023,609
Sales and Services of Educational Departments	44,515	—	44,515	—	44,515
Auxiliary Enterprises	2,567,218	—	2,567,218	—	2,567,218
Leases and Rentals	—	5,619	5,619	—	5,619
Lease Interest Revenue	—	258	258	—	258
Cost Reimbursement/Miscellaneous	118,674	21	118,695	17,400	136,095
Total Charges for Services					3,779,977
Federal Appropriations, Grants, and Contracts	295,382	—	295,382	204,775	500,157
State Grants and Contracts	197,635	—	197,635	859,795	1,057,430
Private Gifts, Grants, and Contracts	116,761	—	116,761	150,960	267,721
Additions to Endowments	1,208	—	1,208	42,236	43,444
Total Operating Grants and Contributions					1,868,752
Interest Revenue	—	1,777	1,777	(1,777)	
Total Operating Revenues	4,365,002	10,338	4,375,340	1,273,389	
<b>Expenses:</b>					
Operating Expenses:					
Personal Service	3,334,546	2,091	3,336,637	—	3,336,637
Operations	—	4,222	4,222	—	4,222
Specific Programs	—	1,885	1,885	—	1,885
Scholarships and Fellowships	152,831	—	152,831	—	152,831
Utilities	40,447	—	40,447	—	40,447
Supplies and Other Services	1,587,762	—	1,587,762	—	1,587,762
Contracted Services	38,418	—	38,418	—	38,418
Interest Expense	—	—	—	92,803	92,803
Depreciation/Amortization	409,280	2,411	411,691	—	411,691
Miscellaneous	37,847	93	37,940	216	38,156
Total Operating Expenses	5,601,131	10,702	5,611,833	93,019	5,704,852
Operating Income (Loss)	(1,236,129)	(364)	(1,236,493)	1,180,370	
<b>Non-Operating Revenues (Expenses):</b>					
Federal Appropriations, Grants, and Contracts	204,775	—	204,775	(204,775)	—
State Appropriations, Grants, and Contracts	859,795	—	859,795	(859,795)	—
Private Gifts, Grants, and Contracts	150,960	—	150,960	(150,960)	—
Contributions and Intergovernmental	—	5,196	5,196	—	5,196
Total Unrestricted Grants and Contributions					5,196
Investment Earnings:					
Increase (Decrease) in the Fair Value of Investments	(29)	1,300	1,271	—	1,271
Investment and Endowment Income (Loss)	219,814	—	219,814	—	219,814
Interest	—	1,748	1,748	1,777	3,525
Interest and Bond Related Expenses	(92,288)	(515)	(92,803)	92,803	—
Gain (Loss) on Sale of Capital Assets	(179)	(4)	(183)	183	—
Contributions to Others	—	(14)	(14)	—	(14)
Miscellaneous Revenues (Expenses)	17,400	(33)	17,367	(17,367)	—
Total Unrestricted Investment Earnings					224,596
Total Non-Operating Revenues (Expenses)	1,360,248	7,678	1,367,926	(1,138,134)	
Income Before Other Revenues (Expenses) Or Gains (Losses)	124,119	7,314	131,433	42,236	
State Capital Appropriations	165,212	—	165,212	—	165,212
Total Capital Grants and Contributions					165,212
Additions to Endowments	42,236	—	42,236	(42,236)	—
Change in Net Position	331,567	7,314	338,881	—	338,881
Net Position - Beginning of Year (Note 17)	7,432,029	238,295	7,670,324	—	7,670,324
Net Position - End of Year	\$ 7,763,596	\$ 245,609	\$ 8,009,205	\$ —	\$ 8,009,205

The notes to the financial statements are an integral part of this statement.



*The Notes to the Financial Statements provide a summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements.*



STATE OF MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2023

---

**Index of Notes**

Note 1 - Significant Accounting Policies .....	33
Note 2 - Reporting Changes and Classifications .....	49
Note 3 - Deposits and Investments .....	50
Note 4 - Governmental Fund Balance .....	64
Note 5 - Capital Assets .....	66
Note 6 - Obligation Under Right-to-Use Assets .....	69
Note 7 - Retirement Systems .....	72
Note 8 - Other Postemployment Benefits .....	84
Note 9 - Deferred Compensation .....	96
Note 10 - Changes in Long-Term Liabilities .....	97
Note 11 - Debt .....	98
Note 12 - Defeased Debt .....	107
Note 13 - Payables and Receivables .....	108
Note 14 - Deferred Inflows and Outflows .....	109
Note 15 - Interfund Assets and Liabilities .....	113
Note 16 - Interfund Transfers .....	114
Note 17 - Restatements .....	115
Note 18 - Fund Deficit .....	117
Note 19 - Tax Abatements .....	118
Note 20 - Commitments .....	124
Note 21 - Risk Management, Claims, and Judgements .....	125
Note 22 - Pollution Remediation and Landfill Closure and Postclosure .....	129
Note 23 - Asset Retirement Obligation .....	131
Note 24 - Contingencies .....	132
Note 25 - Nonexchange Financial Guarantees .....	135
Note 26 - Joint Ventures .....	136
Note 27 - Endowments .....	136
Note 28 - Conduit Debt .....	137
Note 29 - Subsequent Events .....	137

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies**

**A. Financial Statements and Reporting Entity**

The accompanying financial statements of the State of Missouri (primary government) and its component units have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB).

The financial statements include the departments, agencies, boards, commissions, and other organizational units over which the State has financial accountability. GASB set forth the following criteria in Statement No. 14, *The Financial Reporting Entity*, for determining financial accountability: appointment of a voting majority of an organization's governing body and either: 1) the ability to impose the State's will on the organization; or 2) the organization's ability to provide specific benefits to, or impose specific burdens on, the primary government. Where the State does not appoint a voting majority of the governing body, the entity would still be included if it is fiscally dependent on the State. Statement No. 39, *Determining Whether Certain Entities are Component Units*, added a requirement to include all entities whose relationship with the State would make it misleading to exclude it. Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*, improves financial reporting by amending GASB Statement No. 14, *The Financial Reporting Entity*, and Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, in blending component units: 1) if there is a financial benefit or burden relationship with the primary government; 2) management of the primary government has operational responsibility for the component unit's activities; and 3) if the total outstanding debt is expected to be repaid entirely or almost entirely with the resources of the primary government. GASB Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*, requires component units to be blended if they are incorporated as not-for-profit corporations and the primary government is the sole corporate member.

In addition to the legislative, executive, and judicial branches, the following organizations are included in these financial statements:

Component Units (Blended):

Blended component units are legally separate entities from the State, but are so intertwined with the State that they are, for all practical purposes, the same as the State. They are reported as part of the primary government and blended into the appropriate funds. The following component units are blended because they provide services entirely or almost entirely to the primary government:

Governmental Funds:

Board of Fund Commissioners – The Board was created by state law and is comprised of the Governor, Lieutenant Governor, Attorney General, State Treasurer, and the Commissioner of Administration. The Board's purpose is to issue, redeem, and cancel state general obligation bonds and perform other administrative activities related to state general obligation debt as assigned by law. Separate financial statements are not required or issued for the Board.

Board of Private Investigator and Private Fire Investigator Examiners – The Board was created by state law and is charged with the licensure and regulation of the practice of private investigators and private fire investigators in Missouri. The seven member board shall consist of three private investigators, two private fire investigators, and two public members, appointed by the Governor. The Board is appointed by the primary government. It is therefore considered a blended special revenue fund and shown in the financial statements as part of the primary government.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies (cont.)**

Coordinating Board for Early Childhood – The Board was created by state law within the Missouri Children's Services Commission. The Board's purpose is to develop a comprehensive statewide long-range strategic plan for a cohesive early childhood system, and to work with public and private entities for the purpose of promoting and improving the development of Missouri's children from birth through age five. The 17 member Board is composed of representatives from the Governor's Office; the following departments: Health and Senior Services, Mental Health, Social Services, and Elementary and Secondary Education; the judiciary; the Family and Community Trust Board; the Head Start Program; and nine members appointed by the Governor. The majority of the board members are appointed by the primary government and, therefore, separate financial statements are not required for the Board.

Internal Service Funds:

Board of Public Buildings – This is reported with the State Facility Maintenance and Operation Fund. The Board was created by state law and its governing body is made up of the Governor, the Lieutenant Governor, and the Attorney General. Its purpose is to provide state buildings by issuing revenue bonds and to supervise the operations of these facilities. All construction contracts must be approved by the Division of Facilities Management, Design and Construction, and its projects must be approved by the General Assembly. The Board can require state agencies to occupy its projects. The General Assembly appropriates to the Board, on behalf of the state agencies, amounts sufficient to pay the principal and interest on the bonds and pay the costs of operations.

Missouri State Employee's Insurance Plan – The Plan was created to provide basic life insurance to eligible members and is administered through the Missouri State Employees' Retirement System (MOSERS). Death benefits, optional life insurance, and long-term disability benefits are also provided by the Plan for certain members. Copies of the System's financial statements may be requested from:

Missouri State Employees' Retirement System  
P.O. Box 209  
Jefferson City, Missouri 65102-0209

Missouri Consolidated Health Care Plan (MCHCP) – The Plan was created by state law to provide medical benefits to its members and is administered by a board of trustees. The Board consists of two members of the Senate; two members of the House; three members appointed by the Governor; the Director of the Department of Health and Senior Services; the Director of the Department of Commerce and Insurance; the Commissioner of Administration; two members of the system who are current employees; and one member of the system who is a retiree. The management of MCHCP is the responsibility of the Executive Director who is appointed by the Board. Copies of the Plan's financial statements may be requested from:

Missouri Consolidated Health Care Plan  
P.O. Box 104355  
832 Weathered Rock Court  
Jefferson City, Missouri 65110-4355

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies (cont.)**

MoDOT/MSHP Medical and Life Insurance Plan – The Plan provides health and life insurance coverage to eligible employees, retirees, and their dependents of the Missouri Department of Transportation (MoDOT) and the Missouri State Highway Patrol (MSHP). The Plan is administered by a board of trustees consisting of four active MoDOT employees, one retired MoDOT employee appointed by the Director of MoDOT, two active MSHP employees, and one retired MSHP employee appointed by the Superintendent of MSHP. Additional information may be requested from:

Missouri Department of Transportation  
Financial Services Division  
P.O. Box 270  
Jefferson City, Missouri 65102

Pension (and other employee benefit) trust funds:

Missouri State Employees' Retirement System (MOSERS) – The System was created by state law and provides retirement, survivor, and disability benefits to its members and is administered by a board of trustees. The Board consists of two members of the Senate, two members of the House, two members appointed by the Governor, three members elected by the System's members, the State Treasurer, and the Commissioner of Administration. The management of MOSERS is the responsibility of the Executive Director who is appointed by the Board. The MOSERS Board of Trustees also oversees the State's Deferred Compensation Plan which is administered by a third party. Copies of the System's financial statements may be requested from:

Missouri State Employees' Retirement System  
P.O. Box 209  
Jefferson City, Missouri 65102-0209

Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS) – The System provides retirement, survivor, and disability benefits to qualified employees of the Missouri Department of Transportation, uniformed and non-uniformed members of the Missouri State Highway Patrol, and MPERS staff. The System is administered by a board of trustees consisting of three members of the Missouri Highways and Transportation Commission, the Director of the Missouri Department of Transportation, the Superintendent of the Missouri State Highway Patrol, one member of the Senate, one member of the House, one member elected by MoDOT employees, one member elected by the Missouri State Highway Patrol employees, one retired member elected by retired MoDOT employees, and one retired member elected by retired Missouri State Highway Patrol employees. Copies of the System's financial statements may be requested from:

Missouri Department of Transportation and  
Highway Patrol Employees' Retirement System  
P.O. Box 1930  
Jefferson City, Missouri 65102-1930

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies (cont.)**

Missouri Consolidated Health Care Plan (MCHCP) State Retiree Welfare Benefit Trust – The Trust was established on June 27, 2008, to provide health and welfare benefits for the exclusive benefit of current and future retired employees of the State and their dependents who meet eligibility requirements, except those covered by other State sponsored post-employment benefit plans. The Trust is administered by the MCHCP board of trustees, which also administers the benefits for the active participants of the Plan. The net position and activity related to active participants are reported in an internal service fund. Copies of the Plan's financial statements may be requested from:

Missouri Consolidated Health Care Plan  
P.O. Box 104355  
832 Weathered Rock Court  
Jefferson City, Missouri 65110-4355

Missouri State Public Employees' Deferred Compensation Plan – The Missouri State Public Employees' Deferred Compensation Plan is administered by ICMA-RC and oversight of the Plan is provided by the MOSERS board of trustees. Under this Plan, employees are permitted to defer a portion of their current salary until future years. In addition, eligible employees have the opportunity to participate in the Missouri State Employees' Deferred Compensation Incentive Plan. Under this Plan, the State contributes \$25, \$30, or \$35 per month on behalf of any employee who contributes at least that amount to the Missouri State Public Employees' Deferred Compensation Plan and who has been an employee of the State for at least one year. However, due to budget constraints, the State's contribution amount was suspended in March 2010. Copies of financial statements for both Plans may be requested from:

Plan Administrator  
c/o MOSERS  
P.O. Box 209  
Jefferson City, Missouri 65102-0209

Component Units (Discretely Presented):

Discretely presented component units are legally separate entities for which the State is financially accountable. The financial data for these entities is reported separately from the financial data of the primary government.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies (cont.)**

Major

College and Universities — The Coordinating Board for Higher Education has certain responsibilities for these institutions and they receive State support. Following are the public college and universities included in the financial statements:

**Harris-Stowe State University**  
3026 Laclede Avenue  
St. Louis, Missouri 63103

**Southeast Missouri State University**  
One University Plaza, Mail Stop 3200  
Cape Girardeau, Missouri 63701

**Lincoln University**  
820 Chestnut Street  
Jefferson City, Missouri 65102

**State Technical College of Missouri**  
One Technology Drive  
Linn, Missouri 65051

**Missouri Southern State University**  
3950 East Newman Road  
Joplin, Missouri 64801-1595

**Truman State University**  
Business Office  
100 East Normal  
Kirksville, Missouri 63501

**Missouri State University**  
901 South National Avenue, Room 119  
Springfield, Missouri 65897

**University of Central Missouri**  
316 Administration Building  
Warrensburg, Missouri 64093

**Missouri Western State University**  
4525 Downs Drive  
St. Joseph, Missouri 64507

**University of Missouri System**  
118 University Hall  
Columbia, Missouri 65211

**Northwest Missouri State University**  
107 Administration Building  
800 University Drive  
Maryville, Missouri 64468-6001

Non-Major

Missouri Development Finance Board — The Board was created by state law as an independent, self-supporting, body corporate and politic to promote economic development of the State and was created within the Department of Economic Development. The Board is empowered to issue taxable, tax-exempt, and public purpose infrastructure industrial revenue bonds or notes; provide loans or loan guarantees to eligible businesses; provide loans and grants to political subdivisions to fund public infrastructure improvements; and issue tax credits against certain state income taxes in exchange for contributions made to the Board. The twelve member board is made up of the Lieutenant Governor and the Directors of the Department of Economic Development, the Department of Natural Resources, and the Department of Agriculture, who serve as ex-officio voting members, and eight members appointed by the Governor and confirmed by the Senate. Copies of the Board's financial statements may be requested from:

Missouri Development Finance Board  
Governor Office Building  
200 Madison Street, Suite 1000  
Jefferson City, Missouri 65102

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies (cont.)**

Missouri Agricultural and Small Business Development Authority — The Authority was created by state law and is authorized to issue bonds to finance agricultural and small business development loans for property acquisitions/renovations and pollution control facilities throughout the State. If for any reason, the Authority ceases to exist, all rights and properties of the Authority will pass to the State. Its governing body consists of seven members appointed by the Governor with the advice and consent of the Senate. Copies of the Authority's financial statements may be requested from:

Missouri Agricultural and Small  
Business Development Authority  
P.O. Box 630  
1616 Missouri Boulevard  
Jefferson City, Missouri 65102

Missouri Transportation Finance Corporation — The Corporation is a not-for-profit corporation organized under the Missouri Nonprofit Corporation Law. The Corporation is financed by federal highway and transit dollars, plus state and local matching funds. It is authorized to issue revenue bonds. The Corporation provides loans to assist public and private entities to fund highway and transportation projects throughout the State. Missouri Transportation Finance Corporation's board determines which applicants are extended loans. Copies of the Corporation's financial statements may be requested from:

Missouri Transportation Finance  
Corporation  
P.O. Box 270  
105 West Capitol Avenue  
Jefferson City, Missouri 65102

Missouri Wine and Grape Board — The Board was created by state law to further growth and development of the grape growing industry in Missouri and foster the expansion of the grape market for Missouri grapes. The eleven member board consists of seven members representing the grape and wine industry, food service industry, or media marketing industry. The four other members include the director of the Department of Agriculture and the presidents of the Missouri Grape Growers Association, the Missouri Vintners Association, and the Missouri Wine Marketing and Research Council. Copies of the Board's annual report may be requested from:

Missouri Wine and Grape Board  
P.O. Box 630  
1616 Missouri Boulevard  
Jefferson City, Missouri 65102

State Environmental Improvement and Energy Resources Authority — The Authority was created by state law and is authorized to finance, acquire, construct, and equip projects to reduce, prevent, and control pollution and develop the energy resources of the State. The Authority is governed by a five-member board appointed by the Governor with the advice and consent of the Senate. Copies of the Authority's annual report may be requested from:

State Environmental Improvement and  
Energy Resources Authority  
425 Madison Street  
Jefferson City, Missouri 65101

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies (cont.)**

Related Organizations

Related organizations are excluded from the financial reporting entity because the State's accountability does not extend beyond appointing a voting majority of the organization's board members. Related organizations of the State of Missouri include:

Missouri Health and Educational Facilities Authority — finances health and educational facilities.

Missouri Higher Education Loan Authority — provides a secondary market for loans made under the Federal Family Education Loan Program.

Missouri Housing Development Commission — finances the purchase, development or rehabilitation of affordable housing and funds housing assistance.

Missouri Technology Corporation — promotes the modernization of businesses through the development of science and technology applications.

Missouri Public Entity Risk Management Fund — provides liability protection to participating public entities, their officials, and employees.

Jackson County Sports Complex Authority — responsible for construction, operation, and financing of the Jackson County Sports Complex.

Kansas City Regional Sports Complex Authority — responsible for the study and review of all current major sports leagues, clubs, or franchises in Kansas City.

St. Charles County Convention and Sports Facility Authority — responsible for planning, constructing, and managing convention and sports facilities in the St. Charles area.

Missouri Cotton Growers' Organization — organized for boll weevil eradication.

Universal Service Board — organized to ensure just, reasonable, and affordable rates for comparable essential local telecommunication services throughout the State.

Interstate Commission for Adult Offender Supervision — responsible for promoting public safety and protecting the rights of victims through the control and regulation of the interstate movement of adults placed under community supervision.

Board of Trustees of the Missouri Mesothelioma Risk Management Fund — provides coverage of liabilities for participating employers relating to mesothelioma awards.

P-20 Council — organized to create a more efficient and effective education system that more adequately prepares students for the challenges of entering the workforce.

Missouri Propane Safety Commission — responsible for developing comprehensive plans and programs for the prevention, control, and abatement of propane-related accidents in Missouri.

Missouri Family Trust Board of Trustees — provides trust services for persons with disabilities.



**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies (cont.)**

**B. Government-Wide and Fund Financial Statements**

Government-Wide Financial Statements:

The government-wide financial statements focus on the government as a whole. The Statement of Net Position and Statement of Activities report information on all non-fiduciary activities of the primary government and its component units. Primary government activities are distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Governmental activities include governmental type funds and internal service funds. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services and consist of enterprise funds.

The Statement of Net Position presents the reporting entity's non-fiduciary assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. Indirect costs, such as depreciation/amortization expense, are included in the direct expenses reported for individual functions. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not meeting the definition of program revenues are instead reported as general revenues.

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recognized when incurred. Fiduciary funds have been excluded from the government-wide financial statements because, by definition, the resources of these funds cannot be used to support government operations. Generally, interfund transactions have also been eliminated. Some interfund transactions, such as the exchange of services, were not eliminated because doing so would mistakenly understate both expenses of the buyer and revenues of the seller.

Fund Financial Statements:

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide statements. For governmental and proprietary fund financial statements, the emphasis is on major individual governmental and enterprise funds, with each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds. Internal service funds are also aggregated and reported in a separate column on the proprietary fund financial statements.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies (cont.)**

The governmental fund financial statements are presented using the current financial resources measurement focus and modified accrual basis of accounting. With the current financial resources measurement focus, only current assets and current liabilities are included on the balance sheet. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to pay current period liabilities. Operating statements of governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance. Material revenues susceptible to accrual include federal grants and sales and income taxes. Expenditures are recognized when the related fund liability is incurred except for the following:

- Principal and interest on general long-term debt is recorded as an expenditure when due.
- Compensated absences (accumulated vacation and compensatory time) and sick pay are recorded as expenditures when paid.
- Inventories are reported as expenditures when purchased, except for the Missouri Road Fund, which updates inventory perpetually under the consumption method.

The proprietary, pension (and other employee benefit) trust, private-purpose trust, and custodial fund financial statements are presented using the economic resources measurement focus and accrual basis of accounting. With the economic resources measurement focus, assets, deferred outflows, liabilities, and deferred inflows associated with the operation of these funds are included on the Statement of Net Position. Under the accrual basis of accounting, revenues are recognized in the period earned and expenses are recognized in the period incurred. Proprietary fund-type operating statements present revenues and expenses in total net position. Operating revenues and expenses in proprietary funds are classified as those activities that make up the primary ongoing operations associated with those funds. Non-operating revenues and expenses in proprietary funds are classified as those activities that are deemed incidental or unusual for those funds.

The discretely presented component unit financial statements are presented using the economic resources measurement focus and accrual basis of accounting with the following exception in regard to the college and universities. Revenues and related expenditures in connection with the summer sessions in progress at June 30 are deferred at that date.

The State reports the following major funds categories:

General Fund – accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. Major revenues include contributions and taxes.

Public Education – provides general and special education needs of the State and other related areas such as library services and student loans. Major revenues include contributions and taxes.

Conservation and Environmental Protection – provides for the preservation of the State's wildlife and environment. Major revenues include contributions, taxes and licenses, fees, and permits.

Missouri Road Fund – accounts for revenues from highway users' fees, federal reimbursements for highway projects, and bond proceeds to be used for costs of constructing and maintaining an adequate state highway system. Major revenues are from contributions.

State Lottery – accounts for proceeds from the sale of lottery tickets and all other moneys credited to this fund. A minimum of 45% of the moneys are used for prizes. Major revenues are from sales of lottery tickets.

Unemployment Compensation – accounts for contributions, payments, and federal loans collected under the provisions of the Unemployment Compensation Law to pay benefits. Major revenues include federal and employer contributions.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies (cont.)**

**C. Basis of Presentation**

The State's financial practices are based upon fund accounting concepts. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and fund balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The accompanying financial statements are structured into three categories of funds and discretely presented component units:

Primary Government:

Governmental Funds include the General Fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. These funds account for the revenues and expenditures, capital outlay, and certain debt service of the State.

Proprietary Funds include enterprise funds and internal service funds. These funds account for the cost of certain services provided by the State.

Fiduciary Funds include pension (and other employee benefit) trust funds, private-purpose trust funds, and custodial funds. These funds account for assets held by the State in a trustee or custodial capacity for individuals, other governments, and other entities.

Discretely Presented Component Units:

Major

College and Universities account for moneys from student tuition and fees, federal and state grants, debt proceeds, gifts and contributions, state appropriations, investments, and endowments. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position are accounted for on the Statement of Net Position. Revenues, expenses, gains, and losses are reported on the Statement of Revenues, Expenses, and Changes in Net Position/Statement of Activities.

Non-Major

Non-Major Component Units account for moneys from bond proceeds, loans, contributions, gifts, grants, and other revenue sources. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position are accounted for on the Statement of Net Position. Revenues, expenses, gains, and losses are reported on the Statement of Revenues, Expenses, and Changes in Net Position/Statement of Activities.

**D. Cash and Cash Equivalents**

For reporting purposes, cash and cash equivalents include bank accounts, petty cash, and all investments with an original maturity of 92 days or less, such as certificates of deposit, money market certificates, and repurchase agreements. Cash and cash equivalents on the Proprietary Funds Statement of Cash Flows are also reported under this definition. This definition excludes Fiduciary funds. Cash balances of most state funds are pooled and invested by the State Treasurer (see *Note 3*).

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies (cont.)**

**E. Investments**

These are long-term investments with an original maturity greater than 92 days, which are expected to be held to maturity and redeemed at face value. The majority of investments are reported in pension (and other employee benefit) trust funds, however, investments are held in all fund types. Repurchase agreements, certificates of deposit, and overnight commercial paper held by the State Treasurer's Office are reported at amortized cost. The Missouri State Public Employees' Deferred Compensation Plan and the Missouri State Public Employees' Deferred Compensation Incentive Plan report their Stable Value Funds at contract value. The Missouri State Employees' Retirement System reports their cash held in investment accounts and repurchase agreements at cost plus accrued interest. All other investments of the State are reported at fair value.

There are multiple funds that have income from investments which are directed to the General Fund. These funds consist of special revenue, enterprise, internal service, private-purpose, and custodial funds.

**F. Interfund Receivables/Payables**

The State makes various transactions between funds or between the primary government and component units to distribute interest earnings, finance operations, provide services, and acquire capital assets. These receivables at June 30 are classified as "due from other funds" or "due from primary government/component units" on the Balance Sheet and Statement of Net Position. Payables are classified as "due to other funds" or "due to primary government/component units" on the Balance Sheet and Statement of Net Position (see *Note 15*). These receivables/payables are due within one year. Any receivables/payables that are due to and due from an enterprise fund are eliminated on the face of the Proprietary Funds Statement of Net Position. If any receivables/payables that remain after this elimination are both in the same activity (Governmental), they are eliminated at the Government-Wide Statement of Net Position. Interfund receivables/payables between the primary government and the component units or the fiduciary funds are reclassified as accounts receivable/payable at the government-wide level. Any remaining interfund receivables/payables are reported as internal balances on the Government-Wide Statement of Net Position.

**G. Advances to/from Other Funds**

Long-term interfund receivables are classified as "advances to other funds" or "advances to primary government/component units" on the Balance Sheet and Statement of Net Position. Long-term interfund payables are classified as "advances from other funds" or "advances from primary government/component units" on the Balance Sheet and Statement of Net Position (see *Note 15*). These receivables/payables are eliminated if both the receivable and payable are in the same activity (Governmental). Advances to/from that are between the primary government and the component units are reclassified as accounts receivable/payable at the government-wide level. Any remaining long-term interfund receivables/payables are reported as internal balances on the Government-Wide Statement of Net Position.

**H. Inventories**

Inventories in the governmental funds consist of expendable supplies held for consumption, the cost of which is recorded as an expenditure at the time of purchase, except for the Missouri Road Fund, which updates inventory perpetually under the consumption method. Inventory balances for governmental funds are shown in the nonspendable fund balance classification. Inventories in the proprietary funds consist of both expendable supplies held for consumption and the cost of goods held for resale, the cost of which is recorded as an expense as they are used. Inventories are valued at cost using various methods such as moving average; weighted average; and first-in, first-out.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies (cont.)**

**I. Capital Assets**

Capital assets, which include construction in progress, software in progress, infrastructure in progress, land, land improvements, permanent and temporary easements, buildings and improvements, equipment, software, trademarks, and infrastructure assets, are valued at historical cost or estimated historical cost if actual historical cost is not available. The estimate of historical cost was based on current appraised value indexed to the date of acquisition. Donated capital assets are reported at estimated acquisition value at the time received. Assets the State has the right to use per lease or subscription agreements are capitalized at the inception of the lease term and capital assets acquired through financed purchases are capitalized at the date the obligation is established (see *Notes 5, 6, and 11*).

Infrastructure assets (including highways, bridges, streets and sidewalks, drainage systems, lighting systems, communication towers, and similar items) are capitalized. Interest costs incurred during construction of capital assets are not capitalized.

The capitalization threshold for all capital assets is as follows: land improvements – \$15,000, buildings and improvements – \$15,000, software and trademarks – \$5,000, equipment – \$1,000, right-to-use land – \$20,000, right-to-use buildings – \$50,000, right-to-use equipment – \$1,000, right-to-use temporary easements – \$5,000, right-to-use software – \$50,000 and right-to-use infrastructure – \$100,000. No dollar threshold is set for land, easements, or infrastructure.

Capital assets are depreciated/amortized using the straight-line method of depreciation/amortization over the following useful lives: buildings – 40 to 50 years, land improvements and building improvements – 15 to 20 years, temporary easements – term of easement, equipment – 2 to 5 years, software – 3 to 5 years, trademarks – 10 years, infrastructure – 12 to 50 years, right-to-use land – lease term, right-to-use software – shorter of lease term or useful life, right-to-use buildings – shorter of lease term or useful life, right-to-use equipment – shorter of lease term or useful life, right-to-use temporary easement – shorter of lease term or useful life, and right-to-use infrastructure – shorter of the lease term or useful life. Construction in progress, software in progress, infrastructure in progress, land, and permanent easements are not depreciated/amortized.

Most works of art and historical treasures are not capitalized or depreciated/amortized. The State's non-capitalized collections include the historical artifacts at the various state museums and historical sites, monuments, and other art throughout the capitol grounds. Assets that were previously capitalized continue to be reported in the government-wide financial statements.

Component unit capital assets are stated at cost and are depreciated/amortized using the straight-line method of depreciation/amortization over the following useful lives: buildings – 40 years, land improvements and building improvements – 20 years, equipment – 5 to 15 years, software – 3 to 5 years, right-to-use land – lease term, right-to-use buildings – shorter of lease term or useful life, right-to-use equipment – shorter of lease term or useful life, and right-to-use infrastructure – shorter of the lease term or useful life.

**J. Obligations Under Right-To-Use Assets**

Leases and subscriptions where the State of Missouri is the lessee, are recognized based on the present value of future lease/subscription payments over the contract term. A lease/subscription liability and an intangible right-to-use lease/subscription asset are recognized including right-to-use land, buildings, equipment, communication infrastructure, temporary easements, and subscriptions. Lease/subscription right-to-use assets are reported with capital assets, and lease/subscription liabilities are reported as long-term debt in the statement of Net Position (see *Notes 5, 6, and 10*). The right-to-use lease/subscription assets are amortized over the term of the lease/subscription or the underlying asset's useful life, whichever is shorter.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies (cont.)**

Leases where the State of Missouri is the lessor, a lease receivable and a deferred inflow of resources are recognized based on the present value of lease payments over the contract term (see *Notes 13 and 14*). Types of assets the State leases as a lessor include land and buildings. The deferred inflow of resources is amortized evenly over the life of the lease.

**K. Deferred Outflow of Resources and Deferred Inflow of Resources**

In addition to assets, the Statement of Net Position/Balance Sheet may report a separate line item for deferred outflows of resources. Deferred outflows of resources consist of the decrease of net position by the State that is applicable to a future reporting period and will not be recognized as outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position/Balance Sheet may report a separate line item for deferred inflows of resources. Deferred inflows of resources consist of the increase of net position by the State that is applicable to a future reporting period and will not be recognized as inflow of resources (revenue) until then.

**L. Unearned Revenues**

Unearned revenues are amounts collected in advance of the year in which earned.

**M. Long-Term Debt**

Long-term liabilities that will be financed from governmental funds are not reported on the fund financial statements. However, the long-term liabilities are reported on the government-wide financial statements. The reconciliation between fund financial statements and government-wide financial statements includes a line item for the long-term liabilities of governmental funds. These long-term liabilities include the following:

1. Due to Other Entities includes outstanding principal on advances from other governments and contractual obligations to other governments. The expenditures are recorded in the appropriate governmental funds when the liability is paid (see *Note 10*).
2. Outstanding principal for general obligation debt. The expenditure for payment of principal and interest for general obligation debt is recorded in the debt service funds when paid (see *Note 11*).
3. Outstanding principal for bonds issued by the Board of Public Buildings, bonds issued by the Missouri Development Finance Board, and the State Road Bonds issued by the Missouri Highways and Transportation Commission. The expenditure for payment of principal and interest for these bonds is recorded in the appropriate governmental and enterprise funds when paid (see *Note 11*).
4. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest rate method in the government-wide financial statements. Bonds payable are reported net of the applicable bond premium and discount.

In the fund financial statements, governmental fund and enterprise fund types recognize bond premiums and discounts during the current period. Premiums and discounts on debt issuances are reported as other financing sources (see *Note 10*).

5. Obligations under right-to-use assets - leases, right-to-use assets - subscription-based information technology arrangements, and financed purchases reported include the present value of net minimum future lease payments, which will be paid from the General Fund, various special revenue funds, proprietary funds, and the Missouri Road Fund (see *Notes 6 and 11*).

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies (cont.)**

6. Pollution remediation liabilities are measured based on the pollution remediation outlays expected to be incurred to settle those liabilities. These liabilities include all remediation work that the State expects to perform, including work expected to be performed for other responsible parties or potentially responsible parties, whether or not the State is required to do that work. For goods or services used for pollution remediation activities, amounts that are normally expected to be liquidated with expendable available financial resources are recognized as liabilities upon receipt of those goods and services (see *Note 22*).
7. Asset Retirement Obligations are measured based on the best estimate of the current value of outlays expected to be incurred. These liabilities include all legally enforceable amounts associated with the future retirement of a tangible capital asset. Liabilities and expenditures are recognized for goods and services used for asset retirement activities upon receipt of those goods and services (see *Note 23*).
8. Compensated absences include accumulated unpaid vacation and compensatory time accruals and related employer payroll taxes. These amounts are not accrued in the governmental funds, but are recorded as expenditures when paid (see *Note 10*).

Vacation leave is accumulated at a rate of 10 to 14 hours per month depending on the number of years of employment. Accumulated vacation leave cannot exceed twice the number of vacation hours earned annually. Compensatory time is accumulated as earned by an individual employee.

Sick leave is accumulated at a rate of 10 hours per month with no limit to the amount which can be accumulated. Accumulated sick leave is not paid upon employee termination and does not represent a liability of the State. However, unused sick leave may be converted to additional credited service upon retirement (usable only for benefit computation, not eligibility).

9. Claims and contingent liabilities include estimates of the risk of loss related to tort liability, general liability, motor vehicle liability, contractor liability, and injuries to employees. These liabilities are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated. These losses include an estimate of claims that have been incurred, but not reported. Expenditures are recorded in the fund from which the liability is paid (see *Notes 21 and 24*).
10. The State provides postemployment health care (OPEB) and life insurance benefits to the majority of employees who either retire from the State or receive long-term disability benefits. These benefits are administered by the Missouri Consolidated Health Care Plan (MCHCP), the Missouri State Employees' Retirement System (MOSERS), the MoDOT/MSHP Medical and Life Insurance Plan (MHPML), and the Conservation Employees' Insurance Plan (CEIP). MCHCP is a cost-sharing multiple-employer defined benefit plan, while MHPML and CEIP are single-employer defined benefit plans. Health care benefits and MOSERS life insurance benefits are funded through both employer and employee contributions. The University of Missouri's OPEB plan is a single-employer defined benefit plan for all qualified employees.

For the purposes of measuring the total/net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position and additions to/deductions from have been recognized on the same basis as they are reported by the plans. Employer contributions are recognized as revenue and reported when due and payable. Benefits are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value (see *Note 8*).

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies (cont.)**

11. The State has two major retirement systems which cover substantially all State employees and a retirement plan for University of Missouri employees. These systems are the Missouri State Employees' Retirement System (MOSERS) and the Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS). The Missouri State Employees' Plan (MSEP) is a cost-sharing multiple employer defined benefit public employee retirement plan administered by MOSERS. MOSERS also administers the Judicial Plan, a single-employer defined benefit public employee retirement plan. MPERS is a single-employer defined benefit public employee retirement plan. The University of Missouri Retirement, Disability, and Death Benefit Plan is a single-employer defined benefit plan for all qualified employees.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value (see Note 7).

Long-term liabilities of all proprietary, pension (and other employee benefit) trust, and private-purpose trust funds are accounted for in the respective funds.

**N. Net Position and Fund Balance**

The difference between fund assets, deferred outflows, liabilities, and deferred inflows is reported as "Net Position" on the government-wide, proprietary, fiduciary, and component unit fund statements and "Fund Balance" on the governmental fund financial statements.

Net Position is reported in three categories:

Net Investment in Capital Assets – An account used to segregate the portion of net position attributable to capital assets and related debt. It consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributed to acquisition, construction, or improvement of those assets.

Restricted Net Position – An account used to segregate the portion of net position that have constraints on their use, which are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through enabling legislation.

Enabling legislation authorizes the State to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. At June 30, 2023, net position restricted by enabling legislation equaled \$1,051,878,000 for governmental activities.

Unrestricted Net Position – An account used to segregate the portion of net position that does not meet the definition of the two preceding categories.

When both restricted and unrestricted resources are available for use, generally the State uses restricted resources first, then unrestricted resources as they are needed. However, there may be instances in which restricted funds may only be spent in proportion to unrestricted funds spent.

**Governmental Fund Balance Classifications**

The State's fund balances are classified as:

Nonspendable – Amounts that are not expected to be converted to cash or amounts that are legally or contractually required to be maintained intact.



**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 1 - Significant Accounting Policies (cont.)**

Restricted – Amounts that are restricted for specific purpose due to constraints that are externally imposed by creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can only be used for specific purposes pursuant to constraints imposed by a formal action of the legislature. Committed amounts cannot be used for other purposes unless the General Assembly passes legislation to remove the restraints.

Assigned – Amounts that are constrained by the legislature's intent to be used for a specific purpose, but do not meet the criteria for restricted or committed. The constraint for assigned fund balance is established by the Revised Statutes of the State of Missouri.

Unassigned – Amounts that do not meet the criteria of any of the classifications listed above.

**Negative Fund Balance**

A negative fund balance is prohibited in all fund balance classifications except Unassigned. When a negative fund balance exists, the shortfall would be covered by the next fund balance classification for that specific purpose.

**O. Interfund Transactions**

During the fiscal year, the State incurs various transactions between funds, including expenditures and transfers of resources to distribute interest earnings, finance operations, provide services, service debt, and acquire capital assets. Interfund transactions consist of these three types:

1. Transactions that would be treated as revenues or expenditures/expenses, if they involved organizations external to the State, are similarly treated when involving other funds of the State. Major transactions that fall into this category include payments to internal service funds from other funds for services rendered.
2. Transactions that reimburse another fund for an expense reduce the expenses of the fund that is being reimbursed and increase the expenses for the fund doing the reimbursement. Therefore, they are not shown on the face of the statements.
3. Operating subsidies and transfers from funds receiving revenues to funds through which the resources are to be expended are classified as transfers (see *Note 16*). These transactions are eliminated on the face of the financial statements if the transfer in and transfer out are either both in governmental funds or both in enterprise funds. Of the remaining transfers, any transfers in and transfers out that are within the governmental activities are eliminated at the Government-Wide Statement of Activities.

**P. Property Taxes**

Presently there is a state property tax of three cents on each hundred dollars assessed valuation on all real estate and personal property. The tax collected is deposited into the Blind Pension Fund, which is a component of social assistance.

Property taxes in Missouri are levied by October 31 of each year on assessed valuation as of January 1 of that year. Property taxes are due and payable by December 31 and penalties on unpaid taxes are imposed after that date. Assessed values are established by each county assessor's office and are calculated as a percent of market value except for agricultural land which is calculated on productive capability. The percentage for real property varies according to use: residential at 19%, commercial at 32%, and agricultural at 12%. Personal property is assessed according to type with the majority at 33 1/3% of market value.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 2 - Reporting Changes and Classifications**

The State of Missouri implemented the following new accounting standards issued by the Governmental Accounting Standards Board (GASB) for the fiscal year ending June 30, 2023:

- GASB Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The implementation of this statement is reflected in *Note 28 - Conduit Debt* of the financial statements.
- GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The implementation of this statement did not have an impact on the financial statements.
- GASB Statement No. 96, *Subscription Based Information Technology Arrangements*, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. The implementation of this statement is reflected in *Note 6 - Obligations under Right-to-Use Assets* of the financial statements.
- GASB Statement No. 99, *Omnibus 2022*, establishes or amends accounting and financial reporting requirements for specific issues related to the requirements for leases, PPP(s), SBITA(s), financial guarantees, and the classification and reporting of derivative instruments. The implementation of this statement did not have an impact on the financial statements.

The State of Missouri reclassified one fund for the fiscal year ending June 30, 2023. The Investor Restitution Fund was reclassified from a general revenue fund to a custodial fund.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 3 - Deposits and Investments**

The State Treasurer's Office maintains a cash and short-term investment pool that is used by substantially all state funds of the primary government. These funds do not include accrued interest. Certain organizational units are authorized to administer assets designated to their organization in a manner similar to the deposit and investment activities of the State as a whole. Summarized on the following page is the portfolio that represents the "Cash and Cash Equivalents," "Investments," "Restricted Assets – Cash and Cash Equivalents," and "Restricted Assets – Investments" as reported at June 30, 2023.

**A. Deposits**

The State minimizes custodial credit risk by restrictions set forth in state law and stipulations in the State Treasurer's Office Investment Policy. Custodial credit risk is risk that, in the event of the failure of a depository financial institution, the State will not be able to recover deposits or will not be able to recover collateralized securities that are in the possession of an outside party. Statutes restrict the State Treasurer's Office to deposit funds in financial institutions that are physically located in Missouri, which are selected based on financial stability and community involvement. The financial institution's loan to deposit ratio must exceed 50% at the time of deposit and deposits must be collateralized at least 100% in excess of FDIC coverage with approved securities. Deposits must have a maturity of five years or less and earn interest at varying rates based on State law.

Primary Government

At June 30, 2023, the bank balance of the primary government's deposits was \$2,113,837,000. Of the bank amount, \$7,941,000 was exposed to custodial credit risk by being uninsured and collateralized with securities held by the pledging financial institutions, \$964,969,000 was held by the U.S. Treasury, and the remainder was not exposed to custodial risk.

Fiduciary

At June 30, 2023, the bank balance of the deposits of the fiduciary funds was \$58,615,000.

Component Units

Information on the component units' deposits is available within their individual financial statements.

**B. Investments**

Statutes authorize the State Treasurer's Office to invest in U.S. Treasury or Agency securities maturing within five years, commercial paper and banker's acceptances maturing within 180 days, or in repurchase agreements maturing within 90 days secured by U.S. Treasury, or Agency securities of any maturity. There have been no violations of these investment restrictions during fiscal year 2023.

The State Treasurer's Office minimizes credit risk, the risk of loss due to the failure of the security issuer or backer, by establishing a pre-approved list of financial institutions and companies that will be used to purchase commercial paper. The State Treasurer's Office also conducts regular credit monitoring, pre-qualifies the financial institutions and brokers/dealers with which the State Treasurer's Office will do business for broker services and repurchase agreements, and diversifies the portfolio to reduce potential losses on individual securities.

Custodial credit risk is the risk that, in the event of failure of the counterparty to a transaction, the State will not be able to recover the value of their investment or collateral securities that are in the possession of an outside party. The State Treasurer's Office minimizes custodial credit risk by requiring that all securities be held in the State's name at the State's custodial bank, US Bank Trust Services or at one of the State Treasurer's Office approved collateral custodians.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 3 - Deposits and Investments (cont.)**

Primary Government

At June 30, 2023, the reported amount of the primary government's investments was \$16,811,390,000. Of the bank amount, \$4,386,000 was exposed to custodial credit risk by being uninsured and unregistered, with securities held by a counterparty in the State's name.

Fiduciary

At June 30, 2023, the reported amount of the fiduciary funds' investments was \$19,345,961,000.

Component Units

Information on the component units' investments is available within their individual financial statements.

The following table (in thousands of dollars) provides information about the interest rate risks associated with the State's investments. Statutes also authorize investment of funds not held by the State Treasurer's Office. The externally-held internal service funds, the custodial and pension (and other employee benefit) trust funds, and the component units, in accordance with statutory authority, invest primarily in U.S. government securities, repurchase agreements, preferred and common stocks, bonds, real estate, fixed income securities, mutual funds, and investments in limited partnerships. The investments include certain short-term cash equivalents, various long-term items, and restricted assets by maturity, or in certain instances, a weighted average maturity in years. The State Treasurer's Office minimizes the risk of the market value of securities falling due to changes in interest rates by maintaining an effective duration of less than 3.5 years, and holding at least 30% of the portfolio's total market value in securities with a maturity of 12 months or less.

	Maturity in Years					Total Fair Value *
	Less than 1	1-5	6-10	More than 10	No Maturity	
All Fund Types except Fiduciary Funds and Component Units:						
U.S. Treasury						
Securities	\$ 235,527	\$1,271,604	\$ 8,248	\$ 7,446	\$ —	\$1,522,825
U.S. Agency						
Securities	2,601,085	9,856,616	6,073	—	—	12,463,774
U.S. Government						
Guaranteed						
Mortgages	246	1,251	—	—	—	1,497
Collateralized						
Mortgage						
Obligations	63	1,228	237	—	—	1,528
Repurchase						
Agreements	2,463,181	—	—	—	—	2,463,181
Stocks	—	—	—	—	9,172	9,172
Certificates of Deposit	547	995	—	—	—	1,542
Mutual Funds	—	—	—	—	1,983	1,983
Commercial Paper	345,888	—	—	—	—	345,888
Subtotal	5,646,537	11,131,694	14,558	7,446	11,155	16,811,390

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 3 - Deposits and Investments (cont.)**

	Maturity in Years				No Maturity	Total Fair Value *
	Less than 1	1-5	6-10	More Than 10		
Fiduciary Funds:						
U.S. Government Securities	—	11,610	—	37,725	—	49,335
U.S. Treasury Securities	1,130,666	2,342,676	—	1,770,214	—	5,243,556
U.S. Agency Securities	11,188	78,999	2,975	44,470	—	137,632
U.S. Government Guaranteed Mortgages	—	70	9,882	47,079	—	57,031
Repurchase Agreements	1,035,436	—	—	—	—	1,035,436
Stocks	—	—	—	—	252,686	252,686
Bonds	2,230	923,008	234,219	102,858	772	1,263,087
Certificates of Deposit	—	1	—	—	—	1
Commercial Paper	1,607	—	—	—	—	1,607
International Equities	—	—	—	5,316	—	5,316
Mortgages/ Real Estate	296	496	10,975	240,632	441,285	693,684
Asset-Backed Securities	2,007	55,398	126,494	383,807	—	567,706
Short-Term Securities	980,485	—	—	—	—	980,485
Exchange Traded Funds	—	—	—	—	31,655	31,655
Mutual Funds	—	—	—	—	2,086,477	2,086,477
Alternatives/ Limited Partnership	—	—	—	—	6,879,856	6,879,856
Absolute Return	—	—	—	—	29,572	29,572
Tactical Fixed Income	—	—	—	—	10,293	10,293
Other	—	—	—	—	20,546	20,546
Subtotal	<u>3,163,915</u>	<u>3,412,258</u>	<u>384,545</u>	<u>2,632,101</u>	<u>9,753,142</u>	<u>19,345,961</u>
Total Investments	<u>\$ 8,810,452</u>	<u>\$ 14,543,952</u>	<u>\$ 399,103</u>	<u>\$ 2,639,547</u>	<u>\$ 9,764,297</u>	<u>\$ 36,157,351</u>

\*The State Treasurer's Office reports their repurchase agreements, overnight commercial paper and certificates of deposit in the amount of \$2,431,000 at amortized costs. The Missouri State Public Employees Deferred Compensation Plan and the Missouri State Public Employees Deferred Compensation Incentive Plan reports their Stable Value Funds in the amounts of \$574,000 and \$314,000 respectively, at contract value. The Missouri State Employees' Retirement System reports their cash held in investment accounts and repurchase agreements in the amount of \$1,743,694,000 at cost plus accrued interest.

The State minimizes concentration of credit risk, the risk attributed to the magnitude of an investment in a single issuer. State statute prohibits the State Treasurer's Office from investing more than 15% of the total time deposits with any single financial institution. State investment policy limits investment in commercial paper to 10% of the total portfolio per issuer and no more than 15% of the total portfolio may be invested in repurchase agreements with a single counterparty. Addendum A to the investment policy limits the total amount of linked deposits a financial institution may receive to 20% of the statutory cap set forth in Section 30.753.1, RSMo. There are no restrictions in the amount that can be invested in U.S. securities. During fiscal year 2023, the State did not have any instances of noncompliance with these requirements and policies.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 3 - Deposits and Investments (cont.)**

Fair Value Measurement

The State of Missouri categorizes its fair value measurements within the fair value hierarchy established by GASB Statement No. 72, *Fair Value Measurements and Application*. The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

- Level 1 – Unadjusted quoted prices for identical instruments in active markets.
- Level 2 – Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs are unobservable.
- Level 3 – Valuations derived from valuation techniques in which significant inputs are unobservable.

Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lower level input that is significant to the valuation. The State's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The State Treasurer's Office uses the market approach for the determination of the fair value of investments, except for repurchase agreements, overnight commercial paper and certificates of deposit, which are measured at amortized costs.

Debt, equities, and investment derivatives classified in level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities.

Debt securities and liabilities classified in level 2 have non-proprietary information that was readily available to market participants from multiple independent sources, which are known to be actively involved in the market. Pricing inputs may include market quotations, yields, maturities, call features, and ratings. A portion of the derivative securities classified in level 2 are securities whose values are derived daily from associated traded securities. Other investments listed as level 2 include debt securities where an independent pricing evaluator had direct observable information, including: trading volume, multiple sources of market data and benchmark spreads. FX forwards are included due to the valuation coming from observable forward rates on the underlying currencies. The equity index swap is included because valuation inputs include an observable interest rate and the underlying index.

Investments listed as level 3 include debt securities where an independent pricing evaluator did not have direct observable information for comparable securities. Significant inputs used in the valuation are not available aside from the evaluator providing the price. Direct investments in private equity, real estate, credit, and real assets are included because the valuation techniques utilize discounted cash flows or other non-observable market information.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 3 - Deposits and Investments (cont.)**

Investments Measured at Fair Value as of June 30, 2023 for the Primary Government (in thousands):

	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Equity Securities				
Repurchase Agreements	\$ 14,667	\$ 13,940	\$ 727	\$ —
Stocks	9,172	9,172	—	—
Mutual Funds	1,983	1,983	—	—
Total Equity Securities	25,822	25,095	727	—
Debt Securities				
U.S. Treasury Securities	1,522,825	33,839	1,488,986	—
U.S. Agency Securities	12,463,774	—	12,463,774	—
U.S. Government Guaranteed Mortgages	1,497	—	1,497	—
Collateralized Mortgage Obligations	1,528	—	1,528	—
Certificates of Deposit	1,320	1,320	—	—
Commercial Paper	146,818	—	146,818	—
Total Debt Securities	14,137,762	35,159	14,102,603	—
Total Primary Government Investments	<u>\$ 14,163,584</u>	<u>\$ 60,254</u>	<u>\$ 14,103,330</u>	<u>\$ —</u>

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 3 - Deposits and Investments (cont.)**

Investments Measured at Fair Value as of June 30, 2023 for the Fiduciary funds (in thousands):

	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Short Term Securities	\$ 228,714	\$ 358,814	\$ —	\$ (130,100)
Equity Securities				
Stocks	190,711	186,379	4,271	61
Exchange Traded Funds	31,655	31,655	—	—
Mutual Funds	845,123	845,123	—	—
Real Estate	441,284	441,284	—	—
Other Investments	14,238	14,238	—	—
Total Equity Securities	1,523,011	1,518,679	4,271	61
Debt Securities				
U.S. Treasury Securities	5,293,245	5,185,016	108,229	—
U.S. Agency Securities	138,073	—	138,073	—
Commercial Paper	682	—	682	—
Collateralized Debt Obligations	550,493	—	294,294	256,199
Repurchase Agreements	29,463	29,463	—	—
Bonds and Asset Backed Securities	364,985	10,293	286,960	67,732
Non U.S Sovereign	14,800	—	14,800	—
Mortgage Backed Securities	307,646	—	206,638	101,008
Total Debt Securities	6,699,387	5,224,772	1,049,676	424,939
Private Markets*				
Private Equity	454,568	(124)	—	454,692
Real Estate	252,386	8,930	—	243,456
Real Assets	460,828	7,788	—	453,040
Opportunistic Debt	335,935	19,522	1,988	314,425
Total Private Markets	1,503,717	36,116	1,988	1,465,613



**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 3 - Deposits and Investments (cont.)**

Investments Measured at Fair Value as of June 30, 2023 for the Fiduciary funds (in thousands) (cont.):

	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investment Derivative Instruments				
Future Contracts	\$ 3,556	\$ 3,556	\$ —	\$ —
Credit Default Swap Contracts	2,753	—	—	2,753
Equity Swaps	11,968	10,620	1,348	—
Total Investment Derivative Instruments	18,277	14,176	1,348	2,753
Total Investments by Fair Value Level	<u>\$ 9,973,106</u>	<u>\$ 7,152,557</u>	<u>\$ 1,057,283</u>	<u>\$ 1,763,266</u>

Investments Measured at the Net Asset Value (NAV):

	Total
Active Hedge Funds	\$ 2,893,852
Commingled equity funds	827,903
Commingled fixed income funds	253,288
Commingled short-term investment funds	25,654
MOSERS investment portfolio fund	3,634
Missouri target date funds	1,245,769
Private real estate funds	547,818
Private equity and timber funds	939,965
Total investments Measured at NAV	<u>\$ 6,737,883</u>
Total Investments Measured at Fair Value	<u>\$ 16,710,989</u>
Other Obligations	
Reverse Repurchase Agreements	\$ 3,603,920
Total Other Obligations	<u>\$ 3,603,920</u>
Other Investments	
Reported at Contract Value	\$ 887,619
Total Other Investments	<u>\$ 887,619</u>

As of June 30, 2023, Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS) has unfunded commitments in private markets investments consisting of \$148,139,000 in private equity, \$173,194,000 in real estate, \$63,860,000 in real assets, and \$221,263,000 in opportunistic debt.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 3 - Deposits and Investments (cont.)**

Investments Measured at the Net Asset Value as of June 30, 2023, (in thousands):

Investments	Fair Value	Unfunded Commitments (U.S. Dollars)	Redemption Frequency (If currently eligible)	Redemption Notice Period (Days)
Active hedge funds				
Equity market neutral <sup>1</sup>	\$ 172,703	\$ —	Quarterly	90
Event driven <sup>2</sup>	260,339	—	Semi-Annually	60
Fund-of-funds <sup>3</sup>	1,184,890	—	Monthly, Quarterly	10-95
Global asset allocation <sup>4</sup>	7,400	—	Monthly	5-60
In liquidation <sup>5</sup>	5,070	—	N/A	N/A
Merger arbitrage <sup>6</sup>	105,581	—	Monthly	45
Multi-strategies <sup>7</sup>	977,581	—	Monthly, Quarterly for MOSERS; Monthly for MPERS	60-90
Opportunistic Debt <sup>8</sup>	7,198	—	Quarterly	45
Quantitative <sup>9</sup>	173,078	—	Monthly, Quarterly	30-60
Structured credit - relative value <sup>10</sup>	12	—	Quarterly	60
Total active hedge funds	2,893,852	—		
Commingled equity funds <sup>11</sup>	827,903	—	Daily, Monthly	1-10
Commingled fixed income funds <sup>12</sup>	253,288	—	Daily	2
Commingled short-term investment funds <sup>13</sup>	25,654	—	Daily	0
MOSERS investment portfolio fund <sup>14</sup>	3,634	—	Monthly	None
Missouri target date funds <sup>15</sup>	1,245,769	—	Daily	None
Private real estate funds <sup>16</sup>	547,818	15,229	Daily for MPERS	90 days for MPERS
Private equity and timber funds <sup>16</sup>	939,965	940,798	N/A	N/A
Total investments measured at NAV	<u>\$6,737,883</u>	<u>\$ 956,027</u>		

The following is a description of valuation methodologies used for assets recorded at fair value.

<sup>1</sup>Equity market neutral hedge fund – This value is 100% from MOSERS. This consists of one fund whereby the strategy invests in both long and short in U.S. and global equity securities, with the goal of having little to no net market exposure. This investment is valued at NAV, is redeemable quarterly, and is not subject to lock-up restrictions.

<sup>2</sup>Event driven hedge funds – This value is 100% from MOSERS. Consisting of one fund, this strategy seeks to gain an advantage from pricing inefficiencies that may occur in the onset or aftermath of a corporate action or related event. This investment is valued at NAV, is redeemable semi-annually, and is not subject to lock-up restrictions.

<sup>3</sup>Fund-of-funds – This value is 100% from MOSERS. Consisting of four funds, these funds seek to provide diversification by holding a number of funds within a single fund structure. These investments are valued at the NAV, are redeemable monthly or quarterly, and are subject to liquidation of the underlying funds.

<sup>4</sup>Global asset allocation – This value is 100% from MPERS. Consisting of one fund, this strategy is highly diversified and uses fundamental research to develop systematic rules for trading positions. Due to contractual lock-up restrictions, the value of this fund is eligible for redemption in the next 35 days.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 3 - Deposits and Investments (cont.)**

- <sup>5</sup>Pending liquidated hedge funds – This value is 91.2% from MOSERS and 8.8% from MPERS. MOSERS has eight hedge funds that have been fully redeemed as of June 30, 2023, which are awaiting final distribution of the proceeds, and will be received upon sale of the underlying investments or upon completion of the audit of the firm's annual financial statements. MPERS has a small investment in three hedge funds that are in liquidation and have been closed. MPERS is awaiting the sale of the final assets.
- <sup>6</sup>Merger arbitrage hedge fund – This value is 100% from MOSERS. Consisting of one fund, this strategy invests in the common stock of companies that are involved in publicly announced mergers and seeks to generate attractive returns while dampening volatility. This investment is valued at NAV, is redeemable monthly, and is not subject to lock-up restrictions.
- <sup>7</sup>Multi-strategy hedge fund – This value is 73.1% from MOSERS and 26.9% from MPERS. Consisting of five funds for MOSERS and one fund for MPERS, these funds aim to pursue varying strategies in order to diversify risks and reduce volatility. These investments are valued at NAV, are redeemable monthly or quarterly, but are subject to lock-up restrictions for MOSERS. Due to contractual lock-up restrictions, the value of the fund is eligible for redemption in the next six months for MPERS.
- <sup>8</sup>Opportunistic Debt – This value is 100% from MPERS. Consisting of one fund, this investment uses public, but illiquid, fixed income structuring to achieve higher returns by separating and securitizing the unique credit risk tranches.
- <sup>9</sup>Quantitative hedge funds – This value is 100% from MOSERS. Consisting of three funds, this strategy attempts to achieve uncorrelated returns using advanced statistical methods to select securities across liquid public markets and systematic volatility trading. These investments are valued at NAV, are redeemable monthly or quarterly, and are not subject to lock-up restrictions.
- <sup>10</sup>Structured credit – relative value – This value is 100% from MPERS. As of June 30, 2023, MPERS had one fund that was in liquidation in this strategy.
- <sup>11</sup>Commingled equity funds – This value is 100% from MOSERS. This consist of five equity funds which are considered commingled in nature. Each are valued at the NAV held at the end of the period based upon the fair value of the underlying investments.
- <sup>12</sup>Commingled fixed income funds – This value is 100% from MOSERS. Three fixed income funds are considered commingled in nature. These investments are valued at the NAV held at the end of the period based upon the fair value of the underlying investments.
- <sup>13</sup>Commingled short-term investment fund – This value is 100% from MOSERS. One short-term investment fund is considered commingled in nature. This investment is valued at the NAV held at the end of the period based upon the fair value of the underlying investments.
- <sup>14</sup>MOSERS Investment Portfolio (MIP) fund – This value is 84.8% from the Deferred Compensation Plan and 15.2% from the Deferred Compensation Incentive Plan. Participant transactions (purchases and sales) may occur monthly. The significant investment strategies are designed to achieve long-term total returns, comprised of capital appreciation and income. There are no unfunded commitments. There are generally no restrictions as to the redemption of these investments.
- <sup>15</sup>Missouri target date funds – This value is 81.5% from Deferred Compensation Plan and 18.5% from the Deferred Compensation Incentive Plan. Participant transactions (purchases and sales) may occur daily. The significant investment strategies of the funds are to seek the highest total return over time, consistent with the fund's asset mix. The asset allocations within these target date funds adjust automatically over time. Each fund invests more aggressively in its early years and becomes more conservative as it reaches its time horizon. There are no unfunded commitments. There are generally no restrictions as to the redemption of these investments.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 3 - Deposits and Investments (cont.)**

<sup>16</sup>Private equity, real estate and timber funds – This value is 95.8% from MOSERS and 4.2% from MPERS. MOSERS' private equity portfolio consists of 43 funds with exposure to buyout funds, distressed funds, infrastructure, energy, secondary, royalty funds, and special situations. The real estate portfolio, comprised of ten funds, invests mainly in U.S. commercial real estate. The timber portfolio consists of one fund in liquidation which invests in global timberland. The fair values of the majority of these funds has been determined using net assets valued one quarter in arrears plus current quarter cash flows. These funds are not eligible for redemption. Distributions are received as underlying investments when the funds are liquidated, which, on average, can occur over the span of 5 to 10 years. MPERS invests in four core private real estate funds that are commingled in nature. Three are eligible for redemption on a quarterly basis and one on a daily basis.

The State Treasurer's Office requires investments in commercial paper and bankers' acceptances to have the highest letter and numerical ranking (such as A1/P1) as rated by at least two Nationally Recognized Statistical Rating Organizations (NRSROs). The Treasurer does not have any additional policies regarding credit ratings of investments.

The following table (in thousands of dollars) provides information on the credit ratings associated with the State's investments in debt securities.

	Moody's	S & P	Fair Value
Primary Government/Fiduciary:			
U.S. Government Securities	NR	NR	\$ 46,895
U.S. Treasury	Aaa	AA+	1,336,269
	Aaa	NR	145,003
	NR	NR	28,686
U.S. Agency Securities	Aaa	AA+	11,614,931
	Aaa	NR	53,686
	NR	AA	43,263
	NR	NR	1,814,987
U.S. Government Mortgage-Backed Securities	NR	NR	41,000
Commercial Government Backed Securities	NR	AAA	28,200
	NR	AA	1,324
	NR	NR	209,589
Bonds	A	NR	17,571
	NR	AAA	39,386
	NR	AA+	313,757
	NR	AA	660,511
	NR	A+	478
	NR	A	80,745
	NR	BBB	107,436
	NR	BB	2,391
	NR	NR	40,041
Repurchase Agreements	Aaa	AA+	29,463
	Aaa	NR	13,940
	NR	NR	3,226,854

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 3 - Deposits and Investments (cont.)**

	Moody's	S & P	Fair Value
Asset-Backed Securities	NR	AAA	\$ 183,938
	NR	AA	80,185
	NR	A	12,218
	NR	CCC	702
	NR	CC	33,857
	NR	D	607
	NR	NR	256,198
Exchange Traded Funds	4-STAR	NR	31,655
Certificates of Deposit	NR	NR	1,542
Commercial Paper	P-1	A-1+	147,500
	NR	NR	199,996
Commingled Funds	NR	NR	253,288
Pooled Investments	NR	AAA	25,654
Implicit U.S. Agencies	Aaa	NR	351
U.S Government			
Guaranteed Mortgages	Aaa	AA+	1,497
	Aaa	NR	9,725
	NR	AA	27
Collateralized Mortgage			
Obligations	Aaa	AA+	1,528
	Aaa	NR	2,422
	NR	AA	297
Equities	NR	NR	26,834
Equity Funds	NR	NR	1,581
Fixed Income	NR	NR	401
Stocks	NR	NR	9,041
Non US Sovereign	NR	AA	788
	NR	A	1,556
	NR	BBB	2,972
Other	NR	AAA	1,637
	NR	BBB	106
	NR	CCC	1,671
	NR	NR	13,433
Total Rated Investments			<u>\$ 21,199,613</u>

NR = Not Rated.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 3 - Deposits and Investments (cont.)**

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The State Treasurer's Office does not have any deposits or investments in foreign currency and therefore does not have a policy regarding foreign currency risk. The Missouri State Employees' Retirement System and the Missouri Department of Transportation and Highway Patrol Employees' Retirement System do have foreign currency deposits and investments which may be used for hedging purposes. The following table (in thousands of dollars) provides information on deposits and investments held in various foreign currencies, which are stated in U.S. dollars.

Currency	Investment Type				Total
	Cash	Equities	Fixed Income	Real Estate	
Australian Dollar	\$ 8,018	\$ 353	\$ —	\$ —	\$ 8,371
Canadian Dollar	5,427	155	—	3,927	9,509
Euro	4,901	937	1,198	41,308	48,344
Hong Kong Dollar	(7,137)	377	—	—	(6,760)
Hungarian Forint	1	—	—	—	1
Japanese Yen	(510)	2,696	(266)	—	1,920
Singapore Dollar	—	240	—	—	240
South African Rand	(859)	—	—	—	(859)
South Korean Won	867	464	—	—	1,331
Swiss Franc	—	103	—	—	103
United Kingdom Pound Sterling	1,261	420	782	—	2,463
Total	<u>\$ 11,969</u>	<u>\$ 5,745</u>	<u>\$ 1,714</u>	<u>\$ 45,235</u>	<u>\$ 64,663</u>

**C. Securities Lending Program**

Missouri State Employees' Retirement System:

The Missouri State Employees' Retirement System's (MOSERS) board of trustees' investment policies permit the pension trust funds to participate in a securities lending program. Fixed income, international equity and domestic equity securities of the pension trust funds are loaned to participating brokers who provide collateral in the form of cash, U.S. Treasury or government agency securities, or letters of credit issued by approved banks. Collateral must be provided in the amount of 102% of fair value for domestic loans and 105% of fair value for international loans. MOSERS does not have the authority to pledge or sell collateral securities without borrower default.

MOSERS had no securities lending activity in fiscal year 2023.

Missouri Department of Transportation and Highway Patrol Employees' Retirement System:

In accordance with the investment policies set by the board of trustees, the Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS), lends its securities to broker-dealers and banks pursuant to a form of loan agreement. MPERS custodial bank, Northern Trust, is authorized to lend available securities to approved broker-dealers and banks subject to the receipt of acceptable collateral.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 3 - Deposits and Investments (cont.)**

MPERS may lend securities and receive cash, securities insured or guaranteed by the U.S. government or its agencies, and irrevocable bank letters of credit as collateral. MPERS cannot pledge or sell non-cash collateral unless a borrower defaults. Borrowers are required to deliver collateral for each loan equal to: 1) 102% of the fair value of the loaned securities plus any accrued interest in the case of loaned securities denominated in United States dollars or whose primary trading market is located in the United States, and 2) 105% of the fair value of the loaned securities plus any accrued interest in the case of loaned securities not denominated in United States dollars or whose primary trading market was not located in the United States.

MPERS did not impose any restrictions during the fiscal year on the amount of the loans that the custodial bank made on its behalf. There were no known failures by any borrowers to return loaned securities or pay distributions thereon during the year.

MPERS and borrowers maintained the right to terminate all securities lending transactions on demand. At June 30, 2023, the cash collateral fund had a fair value of \$18,946,000.

At June 30, 2023 and June 30, 2022, MPERS had earned \$196,000 and \$184,000 respectively, on the securities lending program.

Component Units:

Information on the component units securities lending program is available within their individual financial statements.

**D. Derivatives**

Missouri State Employees' Retirement System:

While the Board has no formal policy specific to derivatives, Missouri State Employees' Retirement System (MOSERS), through its external investment managers, holds investments in futures contracts and swap contracts. MOSERS enters into these certain derivative instruments as investments primarily to enhance the performance and reduce the volatility of its portfolio. It enters swaps and futures contracts to gain or hedge exposure to certain markets and to manage interest rate risk. For the year ended June 30, 2023, the change in fair value of the swap contracts resulted in a gain of \$128 million of investment income. The change in fair value in the futures contracts resulted in a loss of \$132 million of investment income. MOSERS does not anticipate additional significant market risk from the derivative arrangements. MOSERS could be exposed to risk if the counterparties to the contracts are unable to meet the terms of the contracts. MOSERS anticipates that the counterparties will be able to satisfy their obligations as credit evaluations and credit limits are monitored by the investment managers.

The following table (in thousands of dollars) summarizes the various contracts in MOSERS portfolio as of June 30, 2023. The investments are reported at fair value and are included on the Statement of Fiduciary Net Position of the pension (and other employee benefit) trust funds.

Futures Contracts:

<u>Notional Amount</u>	<u>Exposure</u>
\$(65,434)	\$3,556

Swap Contracts:

<u>Notional Amount</u>	<u>Counterparty Exposure</u>
\$3,053,973	\$76,614

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 3 - Deposits and Investments (cont.)**

Missouri Department of Transportation and Highway Patrol Employees' Retirement System:

MPERS has an investment policy which holds investments in future contracts, swap contracts, options contracts, and forward foreign currency exchange contracts. Derivative financial instruments involve credit risk and market risk. The notional value related to these derivative instruments are generally not recorded on the financial statements; however, the change in fair value of these instruments is incorporated in performance.

The following table (in thousands of dollars) summarizes the various contracts in MPERS portfolio as of June 30, 2023. The investments are reported at fair value and are included on the Statement of Fiduciary Net Position of the pension (and other employee benefit) trust funds.

Type	Notional/Fair Value	Unrealized Gain (Loss)
Futures Contracts	\$ 691,482	\$ 82,916
Swap Contracts	431,040	26,343
Total	<u>\$ 1,122,522</u>	<u>\$ 109,259</u>

Through the use of derivatives, MPERS is exposed to risk that the counterparties involved in the contracts are unable to meet the term of their obligation. MPERS investment managers seek to control this risk through counterparty credit evaluations and approvals, counterparty credit limits, and exposure monitoring procedures. MPERS anticipates the counterparties will be able to satisfy their obligations under the contracts. The counterparties' credit ratings for swaps are subject to credit risk as shown in the table below (in thousands of dollars).

Quality Rating	Swaps
A+	\$ 362,707
A-	68,333
Total Subject to Credit Risk	<u>\$ 431,040</u>

Component Units:

Information on the component units derivatives is available within their individual financial statements.

**E. Assets Held in Escheat**

The Unclaimed Property Division of the Missouri State Treasurer's Office holds unclaimed stocks, bonds, mutual fund positions, and other securities that have been turned over by their holders on behalf of the securities' owners. The State takes custody of these securities until the owner claims them or if unclaimed, liquidates them after 18 to 24 months. The State holds the securities in order to return them to their owners. The State does not report these securities as investments because they do not meet the Governmental Accounting Standards Board's definition of "investments". This is because the State does not hold the securities for income or profit, nor do the securities have a present service capacity for the State. A total of \$20,818,000 of these unclaimed securities is shown as "Assets Held in Escheat" on the private-purpose trust funds combining statement of fiduciary net position in Unclaimed Property.



**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 4 - Governmental Fund Balance**

**Fund Balance Classifications by Purpose** – In the basic financial statements, the fund balance classifications are presented in the aggregate. The following displays the fund balances by major purpose (in thousands of dollars):

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>
<b>General Fund</b>				
Inventories	\$ 101,250	\$ —	\$ —	\$ —
Loans Receivable	44,309	—	—	—
Consumer Protection	—	—	—	31,553
Capitol Preservation	—	—	—	288,133
Budget Reserve	—	—	860,799	—
Education	—	12,649	11,493	84,874
Medical and Other Assistance	—	—	—	18,659
Energy Programs	—	—	—	31,975
Forfeited Financial Instruments	—	—	—	1,418
Federal Government	—	964,137	—	—
Taxes	—	—	—	934
Other	—	8,794	2,845	84,303
Total	<u>\$ 145,559</u>	<u>\$ 985,580</u>	<u>\$ 875,137</u>	<u>\$ 541,849</u>
<b>Public Education</b>				
Loans Receivable	\$ —	\$ —	\$ —	\$ 699
Education	—	609,376	11,325	39,231
Total	<u>\$ —</u>	<u>\$ 609,376</u>	<u>\$ 11,325</u>	<u>\$ 39,930</u>
<b>Conservation and Environmental Protection</b>				
Inventories	\$ 311	\$ —	\$ —	\$ —
Loans Receivable	—	117	1,459,655	5,564
Conservation Commission	—	173,590	—	—
Environmental Conservation	—	51,725	585,200	97,795
State Parks	—	45,220	—	339
Johnson-Travis Memorial	—	1,021	—	—
Forfeited Financial Instruments	—	—	—	1,599
Total	<u>\$ 311</u>	<u>\$ 271,673</u>	<u>\$ 2,044,855</u>	<u>\$ 105,297</u>

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 4 - Governmental Fund Balance (cont.)**

	Nonspendable	Restricted	Committed	Assigned
<b>Missouri Road Fund</b>				
Inventories	\$ 50,230	\$ —	\$ —	\$ —
Prepaid Items	2,138	—	—	—
Highways and Transportation	—	1,414,287	—	—
Total	<u>\$ 52,368</u>	<u>\$ 1,414,287</u>	<u>\$ —</u>	<u>\$ —</u>
<b>Non-Major Special Revenue Funds</b>				
Inventories	\$ 7,569	\$ —	\$ —	\$ —
Loans Receivable	—	—	—	988
Professional Boards and Licensure	—	—	11,906	33,370
Legal Assistance	—	18,738	263,871	10,531
Agriculture	—	12,512	389	8,347
Medical and Other Assistance	—	117,095	90,863	12,019
Transportation	—	41,544	—	261,173
Highway Patrol and Water Patrol	—	6,327	602	21,830
Workers' Compensation and				
Unemployment Compensation	—	102,273	—	—
Veterans' Homes	—	29,645	—	—
Other	—	47,896	12,358	24,513
Total	<u>\$ 7,569</u>	<u>\$ 376,030</u>	<u>\$ 379,989</u>	<u>\$ 372,771</u>
<b>Non-Major Debt Service Funds</b>				
General Obligation Bonds	\$ —	\$ 247	\$ —	\$ —
Fulton State Hospital	—	8,198	—	—
Missouri Road Bond	—	167,719	—	—
Total	<u>\$ —</u>	<u>\$ 176,164</u>	<u>\$ —</u>	<u>\$ —</u>
<b>Non-Major Capital Projects Funds</b>				
Board of Public Buildings-Education	\$ —	\$ 3	\$ —	\$ —
Board of Public Buildings-State Capitol	—	4,854	—	—
Board of Public Buildings-State Facility	—	51	—	—
Fulton State Hospital	—	1,271	—	—
Total	<u>\$ —</u>	<u>\$ 6,179</u>	<u>\$ —</u>	<u>\$ —</u>
<b>Non-Major Permanent Funds</b>				
Arrow Rock State Historic Site Endowment	\$ 30	\$ —	\$ —	\$ —
Confederate Memorial Park	75	—	—	110
State Public School	69,330	—	—	—
Smith Memorial Endowment Trust	365	—	—	6
Total	<u>\$ 69,800</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 116</u>

**A. Budget Reserve Fund**

The Budget Reserve Fund is established in Article IV, Section 27(a) of the Missouri Constitution. The Commissioner of Administration may transfer amounts from the Budget Reserve Fund to any other fund when necessary to meet the cash requirements of the State. However, the Budget Reserve Fund must be paid back with interest prior to May 16<sup>th</sup> of the fiscal year in which the transfer was made.

Budget stabilization expenditures may occur in a fiscal year in which the Governor reduces the expenditures of the State or any of its agencies below their appropriation or in which there is a budget need due to a natural disaster as proclaimed by the Governor to be an emergency. An appropriation from the Budget Reserve Fund may be granted by a two-thirds vote of the members elected to each House. The maximum amount which may be appropriated at any one time for budget stabilization purposes is one-half the sum of the balance of the Budget Reserve Fund and any amounts appropriated or otherwise owed to the fund, less all amounts owed to the fund for budget stabilization purposes but not yet appropriated for repayment to the fund. One-third of the amount expended or transferred from the Budget Reserve Fund for budget stabilization purposes plus interest shall stand appropriated to the Budget Reserve Fund during each of the next three fiscal years from the fund which received the budget stabilization appropriation. The balance of the Budget Reserve Fund at June 30, 2023, was \$860,799,000.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 5 - Capital Assets**

Capital asset activity for the year ended June 30, 2023, was as follows (in thousands of dollars):

	*Balance July 1, 2022	Increases	Decreases	Balance June 30, 2023
<b>Governmental Activities:</b>				
Capital Assets not being Depreciated/Amortized:				
Construction in Progress .....	\$ 207,908	\$ 77,130	\$ (37,197)	\$ 247,841
Software in Progress .....	117,641	81,664	(16,184)	183,121
Infrastructure in Progress .....	2,144,594	1,497,893	(781,429)	2,861,058
Land .....	3,089,644	21,792	(3,753)	3,107,683
Permanent Easements .....	13,343	2,024	—	15,367
Total Capital Assets not being Depreciated/Amortized	<u>5,573,130</u>	<u>1,680,503</u>	<u>(838,563)</u>	<u>6,415,070</u>
Capital Assets Being Depreciated:				
Land Improvements .....	754,324	4,296	(581)	758,039
Temporary Easements .....	6,343	1,365	(970)	6,738
Buildings and Improvements .....	3,821,731	17,331	(1,130)	3,837,932
Equipment .....	1,509,197	145,548	(74,868)	1,579,877
Software .....	339,789	35,922	(19,529)	356,182
Trademarks .....	17	—	—	17
Infrastructure .....	53,559,957	781,429	(49,353)	54,292,033
Right-to-Use Assets Being Amortized .....				
Land - right-to-use .....	607	419	—	1,026
Temporary Easements - right-to-use .....	24	—	—	24
Buildings - right-to-use .....	94,880	30,354	(1)	125,233
Equipment - right-to-use .....	1,983	254	—	2,237
Software - right-to-use .....	30,892	67,219	—	98,111
Infrastructure - right-to-use .....	25,245	3,866	—	29,111
Total Capital Assets being Depreciated/Amortized	<u>60,144,989</u>	<u>1,088,003</u>	<u>(146,432)</u>	<u>61,086,560</u>
Less Accumulated Depreciation for:				
Land Improvements .....	(544,592)	(18,120)	561	(562,151)
Temporary Easements .....	(1,250)	(2,066)	970	(2,346)
Buildings and Improvements .....	(2,278,291)	(90,525)	744	(2,368,072)
Equipment .....	(1,110,256)	(98,216)	70,829	(1,137,643)
Software .....	(272,631)	(25,331)	19,514	(278,448)
Trademarks .....	(17)	—	—	(17)
Infrastructure .....	(26,823,859)	(634,593)	42,443	(27,416,009)
Less Accumulated Amortization for:				
Land - right-to-use .....	(56)	(104)	—	(160)
Temporary Easements - right-to-use .....	—	(6)	—	(6)
Buildings - right-to-use .....	(229)	(242)	1	(470)
Equipment - right-to-use .....	(490)	(566)	—	(1,056)
Software - right-to-use .....	—	(26,645)	—	(26,645)
Infrastructure - right-to-use .....	(2,015)	(2,306)	—	(4,321)
Total Accumulated Depreciation/Amortization .....	<u>(31,033,686)</u>	<u>(898,720)</u>	<u>135,062</u>	<u>(31,797,344)</u>
Total Capital Assets being Depreciated/Amortized, Net	<u>29,111,303</u>	<u>189,283</u>	<u>(11,370)</u>	<u>29,289,216</u>
Governmental Activities Capital Assets, Net	<u>\$ 34,684,433</u>	<u>\$ 1,869,786</u>	<u>\$ (849,933)</u>	<u>\$ 35,704,286</u>

\*Beginning balances as of July 1, 2022 have been restated (see Note 17).

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 5 - Capital Assets (cont.)**

**Business-Type Activities:**

Capital Assets not being Depreciated/Amortized:

Construction in Progress .....	\$ 3,388	\$ 3,459	\$ (78)	\$ 6,769
Land .....	32,791	—	—	32,791
Permanent Easements .....	2	—	—	2
Total Capital Assets not being Depreciated/Amortized .....	<u>36,181</u>	<u>3,459</u>	<u>(78)</u>	<u>39,562</u>

Capital Assets Being Depreciated:

Land Improvements .....	53,381	—	—	53,381
Temporary Easements .....	52	—	—	52
Buildings and Improvements .....	58,018	325	—	58,343
Equipment .....	44,495	4,207	(1,372)	47,330
Software .....	561	—	(53)	508

Right-to-Use Assets Being Amortized

Buildings - right-to-use .....	1,871	—	—	1,871
Equipment - right-to-use .....	518	5	—	523
Software - right-to-use .....	882	—	—	882
Total Capital Assets being Depreciated/Amortized .....	<u>159,778</u>	<u>4,537</u>	<u>(1,425)</u>	<u>162,890</u>

Less Accumulated Depreciation for:

Land Improvements .....	(20,735)	(2,465)	—	(23,200)
Temporary Easements .....	(34)	(2)	—	(36)
Buildings and Improvements .....	(28,065)	(1,195)	—	(29,260)
Equipment .....	(33,246)	(2,861)	1,346	(34,761)
Software .....	(546)	(7)	52	(501)

Less Accumulated Amortization for:

Buildings - right-to-use .....	(394)	(411)	—	(805)
Equipment - right-to-use .....	(148)	(148)	—	(296)
Software - right-to-use .....	—	(428)	—	(428)
Total Accumulated Depreciation/Amortization .....	<u>(83,168)</u>	<u>(7,517)</u>	<u>1,398</u>	<u>(89,287)</u>

Total Capital Assets being Depreciated/Amortized, Net .....	<u>76,610</u>	<u>(2,980)</u>	<u>(27)</u>	<u>73,603</u>
---	---------------	----------------	-------------	---------------

Business-Type Activities Capital Assets, Net .....	<u>\$ 112,791</u>	<u>\$ 479</u>	<u>\$ (105)</u>	<u>\$ 113,165</u>
--	-------------------	---------------	-----------------	-------------------

Depreciation/amortization expense of governmental activities was charged to functions as follows (in thousands of dollars):

	<u>Capital Assets</u>
General Government .....	\$ 65,839
Education .....	3,648
Natural and Economic Resources .....	39,115
Transportation and Law Enforcement .....	710,798
Human Services .....	<u>79,320</u>
Total .....	<u>\$ 898,720</u>

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 5 - Capital Assets (cont.)**

**Discretely Presented Component Units**

The following table summarizes net capital assets reported by the discretely presented component units (in thousands of dollars):

	College and Universities	Non-Major Component Units	Total
Capital Assets not being Depreciated/Amortized:			
Construction in Progress .....	\$ 471,611	\$ 53	\$ 471,664
Land .....	204,343	7,220	211,563
Other Non-Depreciable/Amortizable Assets .....	30,041	—	30,041
Total Capital Assets not being Depreciated/Amortized .....	705,995	7,273	713,268
Capital Assets being Depreciated/Amortized:			
Land Improvements .....	48,126	—	48,126
Buildings and Improvements .....	8,258,038	80,111	8,338,149
Equipment, Fixtures, and Books .....	1,794,953	1,584	1,796,537
Software .....	110,776	23	110,799
Infrastructure .....	829,737	—	829,737
Right-to-Use Assets Being Amortized			
Land - right-to-use .....	1,317	—	1,317
Buildings and Improvements - right-to-use .....	142,577	403	142,980
Equipment, Fixtures, and Books - right-to-use .....	15,366	38	15,404
Software - right-to-use .....	122,705	—	122,705
Infrastructure - right-to-use .....	7,737	—	7,737
Total Capital Assets being Depreciated/Amortized .....	11,331,332	82,159	11,413,491
Less Total Accumulated Depreciation/Amortization .....	(5,968,313)	(32,879)	(6,001,192)
Total Capital Assets being Depreciated/Amortized, Net .....	5,363,019	49,280	5,412,299
Discretely Presented Component Units – Capital Assets, Net	<u>\$ 6,069,014</u>	<u>\$ 56,553</u>	<u>\$ 6,125,567</u>

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 6 - Obligations Under Right-to-Use Assets**

**Lease Agreements for Right-to-Use Assets excluding Software:**

The State has entered into various agreements to lease land, buildings, equipment, infrastructure and temporary easements. GASB Statement No. 87, *Leases*, requires that the State, as a lessee, recognize a lease liability and an intangible right-to-use lease asset (lease asset). The lease liability and lease asset are recognized at the commencement date of the lease based on the estimated present value of lease payments over the lease term.

Lease liability for the internal service and enterprise funds are reported as a long-term obligation in those funds along with the related assets. Leases and the related assets are not reported on the fund financial statements of governmental type funds. However, the leases and related assets of governmental funds are included on the government-wide financial statements and they are shown on the reconciliation between fund financial statements and government-wide statements.

Following is a summary of future minimum payments due for leases (in thousands of dollars):

Fiscal Year Ended June 30	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2024	\$ 22,453	\$ 3,640	\$ 527	\$ 37
2025	17,154	2,969	371	22
2026	15,249	2,425	234	11
2027	12,390	1,957	204	4
2028	6,155	1,639	—	—
2029-2033	16,500	5,951	—	—
2034-2038	9,843	4,037	—	—
2039-2043	5,399	2,524	—	—
2044-2048	698	2,199	—	—
2049-2053	592	2,079	—	—
2054-2058	507	1,994	—	—
2059-2063	601	1,901	—	—
2064-2068	712	1,789	—	—
2069-2073	844	1,658	—	—
2074-2078	1,000	1,501	—	—
2079-2083	1,185	1,316	—	—
2084-2088	1,404	1,097	—	—
2089-2093	1,664	837	—	—
2094-2098	1,972	530	—	—
2099-2103	2,084	166	—	—
Total	<u>\$ 118,406</u>	<u>\$ 42,209</u>	<u>\$ 1,336</u>	<u>\$ 74</u>

Certain lease contracts include variable payments, residual value guarantees or termination penalties that are not known or certain to be exercised at the time of the calculation of the lease liability. These are recognized as expenses in the period they are incurred. For the fiscal year ended, June 30, 2023, there were no such variable payments excluded from the measurement of the lease liability. There were also no termination penalties or residual value guarantee payments expensed for the fiscal year ended, June 30, 2023.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 6 - Obligations Under Right-to-Use Assets (cont.)**

**Discretely Presented Component Units**

Following is a summary of future minimum payments due for leases (in thousands of dollars):

Fiscal Year Ended June 30	College and Universities		Non-Major Component Units	
	Principal	Interest	Principal	Interest
2024	\$ 19,424	\$ 3,002	\$ 113	\$ 6
2025	16,108	2,614	65	1
2026	11,874	2,155	49	1
2027	7,826	1,824	21	—
2028	6,577	1,586	5	—
2029-2033	26,030	4,055	—	—
2034-2038	10,938	1,617	—	—
2039-2043	4,768	434	—	—
2044-2048	454	44	—	—
2049-2053	51	26	—	—
2054-2058	44	22	—	—
2059-2063	51	18	—	—
2064-2068	53	13	—	—
2069-2073	57	9	—	—
2074-2078	63	3	—	—
Total	<u>\$ 104,318</u>	<u>\$ 17,422</u>	<u>\$ 253</u>	<u>\$ 8</u>

For the fiscal year ended, June 30, 2023, there were no variable payments excluded from the measurement of the lease liability for discretely presented component units. There were no termination penalties or residual value guarantee payments expensed for the fiscal year ended, June 30, 2023.

**Subscription Based Information Technology (SBITA) Agreements:**

The State has entered into various agreements to subscription software. GASB Statement No. 96, *Subscription Based Internet Technology Agreements (SBITAs)*, requires that the State, as a subscriber, recognize a subscription liability and an intangible right-to-use subscription asset (right-to-use software). The subscription liability and subscription asset are recognized at the commencement date of the subscription based on the estimated present value of lease payments over the lease term.

Subscription liability for the internal service and enterprise funds are reported as a long-term obligation in those funds along with the related assets. Subscriptions and the related assets are not reported on the fund financial statements of governmental type funds. However, the subscriptions and related assets of governmental funds are included on the government-wide financial statements and they are shown on the reconciliation between fund financial statements and government-wide statements.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 6 - Obligations Under Right-to-Use Assets (cont.)**

Following is a summary of future minimum payments due for subscriptions (in thousands of dollars):

Fiscal Year Ended June 30	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2024	\$ 31,219	\$ 1,506	\$ 378	\$ 1
2025	23,715	611	—	—
2026	507	20	—	—
2027	190	11	—	—
2028	58	2	—	—
2029	30	—	—	—
Total	<u>\$ 55,719</u>	<u>\$ 2,150</u>	<u>\$ 378</u>	<u>\$ 1</u>

Certain lease contracts include variable payments, residual value guarantees or termination penalties that are not known or certain to be exercised at the time of the calculation of the subscription liability. These are recognized as expenses in the period they are incurred. For the fiscal year ended, June 30, 2023, there were no such variable payments excluded from the measurement of the subscription liability. There were also no termination penalties or residual value guarantee payments expensed for the fiscal year ended, June 30, 2023.

**Discretely Presented Component Units**

Following is a summary of future minimum payments due for subscriptions (in thousands of dollars):

Fiscal Year Ended June 30	College and Universities	
	Principal	Interest
2024	\$ 19,910	\$ 2,189
2025	16,925	1,655
2026	10,914	1,258
2027	9,302	919
2028	7,239	595
2029-2033	13,523	488
Total	<u>\$ 77,813</u>	<u>\$ 7,104</u>

For the fiscal year ended, June 30, 2023, there were no variable payments excluded from the measurement of the lease liability for discretely presented component units. There were no termination penalties or residual value guarantee payments expensed for the fiscal year ended, June 30, 2023.



**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 7 - Retirement Systems**

The State has two major retirement systems which cover substantially all State employees. These systems are the Missouri State Employees' Retirement System (MOSERS) and the Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS). MOSERS is comprised of the Missouri State Employees' Plan (MSEP), a cost-sharing multiple-employer, defined benefit public employee retirement plan and the Judicial Plan, a single-employer defined benefit public employee retirement plan. MPERS is a single-employer defined benefit public employees' retirement plan.

**Plan Descriptions**

The Missouri State Employees' Plan (MSEP) is a cost-sharing multiple-employer, defined benefit public employee retirement plan administered by MOSERS. The Plan is administered in accordance with Sections 104.010 and 104.312-104.1215, RSMo.

The MSEP has three benefit structures known as MSEP (closed plan), MSEP 2000, and MSEP 2011. The MSEP covers all full-time employees hired before July 1, 2000, who are not covered under another state-sponsored retirement plan. MSEP 2000 covers all full-time employees hired on or after July 1, 2000 and before January 1, 2011. MSEP 2011 covers all full-time employees first hired on or after January 1, 2011. Members of the closed plan have the option at retirement to choose between the benefit structure of the MSEP or MSEP 2000.

The Judicial Plan is a single-employer, defined benefit public employee retirement plan administered by MOSERS. The Plan is administered in accordance with Sections 476.445 - 476.690, RSMo. The Judicial Plan covers eligible members appointed/elected before January 1, 2011. The Judicial Plan 2011 covers eligible members appointed/elected for the first time on or after January 1, 2011.

MOSERS provides retirement, survivor, and disability benefits to its members. General employees are fully vested after 5 years of creditable service if covered by the MSEP, MSEP 2000, and MSEP 2011 plans. Elected officials are fully vested after 4 years of creditable service and Members of the General Assembly are fully vested after 6 years of creditable service. The base retirement benefits are calculated by multiplying the employee's final average pay by a specific factor multiplied by the years of credited service. The retirement eligibility requirements are as follows for general employees:

**MSEP**

Age 65 with 5 years of service  
Age 60 with 15 years of service  
Age 48 with age and service equaling 80 or more (Rule of 80)  
Employees may retire early at age 55 with at least 10 years of service with reduced benefits.  
The base benefit in the general employee plan is equal to 1.6% multiplied by the final average pay multiplied by years of credited service.

**MSEP 2000**

Age 62 with 5 years of service  
Age 48 with age and service equaling 80 or more (Rule of 80)  
Employees may retire early at age 57 with at least 5 years of service with reduced benefits.  
The base benefit in the general employee plan is equal to 1.7% multiplied by the final average pay multiplied by years of credited service.

**Judicial Plan**

Age 62 with 12 years of service  
Age 60 with 15 years of service  
Age 55 with 20 years of service  
Employees may retire early at age 62 with less than 12 years of service or age 60 with less than 15 years of service with a reduced benefit that is based upon years of service relative to 12 or 15 years.  
The base benefit for members with 12 or more years of service is equivalent to 50% of compensation on the highest court served.

**Judicial Plan 2011**

Age 67 with 12 years of service  
Age 62 with 20 years of service  
Employees may retire early at age 67 with less than 12 years of service with reduced benefits or age 62 with less than 20 years of service with a reduced benefit based on years of service.  
The base benefit for members with 12 or more years of service is equivalent to 50% of compensation on the highest court served.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 7 - Retirement Systems (cont.)**

**MSEP 2011**

Age 67 with 5 years of service

Age 55 with age and service equaling 90  
or more (Rule of 90)

Employees may retire early at age 62 with  
at least 5 years of service with  
reduced benefits.

The base benefit in the general employee  
plan is equal to 1.7% multiplied by the  
final average pay multiplied by years  
of credited service.

For members hired prior to August 28, 1997, cost of living adjustments (COLAs) are provided annually based on 80% of the percentage increase in the average Consumer Price Index (CPI) from one year to the next, with a minimum rate of 4% and a maximum rate of 5%, until the cumulative amount of COLAs equals 65% of the original benefit, thereafter the 4% minimum rate is eliminated. For members hired on or after August 28, 1997, and members who have met their COLA cap receive COLAs annually based on 80% of the percentage increase in the average CPI from one year to the next, up to a maximum rate of 5%. Qualified, inactive-vested members of MSEP and the Judicial Plan may make a one-time election to receive the present value of their future benefit in a lump sum payment. To qualify, a member must have left state employment on or after October 1, 1984 and prior to September 1, 2002, have less than 10 years of service, not be within 5 years of retirement eligibility, meet age requirements, and have a benefit present value of less than \$10,000.

The Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS) is a single-employer, defined benefit public employee retirement plan administered in accordance with Sections 104.010-104.1093, RSMo.

MPERS is considered a single-employer plan because its membership is composed of qualified employees of the Missouri Department of Transportation, uniformed and non-uniformed members of the Missouri State Highway Patrol, and MPERS staff.

MPERS provides retirement, survivor, and disability benefits to its members. The MPERS has three benefit structures known as the Closed Plan, the Year 2000 Plan, and the Year 2000 Plan-2011 Tier. Generally, the Closed Plan covers employees hired before July 1, 2000. The Year 2000 Plan generally covers employees hired on or after July 1, 2000 and before January 1, 2011. The Year 2000 Plan-2011 Tier covers employees hired on or after January 1, 2011. Employees covered by the Closed Plan and the Year 2000 Plan are fully vested after 5 years of creditable service. Employees covered by the 2011 Tier are fully vested after 5 years of creditable service if they were active on or after January 1, 2018.

The retirement eligibility requirements are as follows:

**Closed Plan**

**MoDOT and non-uniformed patrol members:**

Age 65 and active with 4 or more years  
of service

Age 65 with 5 or more years of service

Age 60 with 15 or more years of service

Age 48 with sum of age and service  
equaling 80 or more (Rule of 80)

**Uniformed patrol members:**

Age 55 and active with 4 or more years  
of service

Age 55 with 5 or more years of service

Age 48 with sum of age and service  
equaling 80 or more (Rule of 80)

Mandatory retirement at age 60

All non-uniformed members may retire early, with reduced benefits, at age 55 with at least 10 years of service.

The base benefit in the Closed Plan is equal to 1.6% multiplied by the final average pay multiplied by years of creditable service for non-uniformed members. For members of the uniformed patrol, the base benefit is equal to 1.1333% multiplied by the final average pay multiplied by years of creditable service.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 7 - Retirement Systems (cont.)**

For members employed prior to August 28, 1997, cost of living adjustments (COLAs) are provided annually based on 80% of the increase in the Consumer Price Index for all urban consumers for the United States (CPI-U). The minimum rate is 4% and the maximum rate is 5%, until the cumulative amount of COLAs equals 65% of the original benefit. Thereafter, the 4% minimum rate is eliminated and the annual COLA rate will be equal to 80% of the increase in the CPI-U (annual maximum of 5%). For members employed on or after August 28, 1997, COLAs are provided annually based on 80% of the increase in the CPI-U, up to a maximum rate of 5%.

**Year 2000 Plan**

**MoDOT and non-uniformed patrol members:**

Age 62 with 5 or more years of service

Age 48 with sum of age and service

equaling 80 or more (Rule of 80)

**Uniformed patrol members:**

Age 48 with sum of age and service

equaling 80 or more (Rule of 80)

Mandatory retirement at age 60

All members may retire early with reduced benefits at age 57 with at least 5 years of service.

The base benefit in the Year 2000 Plan is equal to 1.7% multiplied by the final average pay multiplied by years of creditable service. Members retiring under the Rule of 80, and uniform patrol members retiring at the mandatory retirement age (currently 60), receive an additional temporary benefit until age 62. The temporary benefit is equivalent to 0.8% multiplied by final average pay multiplied by years of creditable service. COLAs are provided annually based on 80% of the change in the CPI-U, up to a maximum rate of 5%.

**Year 2000 Plan-2011 Tier**

**MoDOT and non-uniformed patrol members:**

Age 67 with 5 or more years of service

Age 55 and active with sum of age and service

equaling 90 or more (Rule of 90)

**Uniformed patrol members:**

Age 55 and active with 5 or more years  
of service

Mandatory retirement at age 60 with no  
minimum service amount, active only.

Active MoDOT and non-uniformed patrol members may retire early with reduced benefits at age 62 with at least 5 years of service. Terminated and vested uniformed patrol members may retire at age 67 with 5 or more years of service.

The base benefit in the 2011 Tier is equal to 1.7% multiplied by the final average pay multiplied by years of creditable service. Members retiring under the Rule of 90, and uniform patrol members retiring at the mandatory retirement age (currently 60) or at age 55 with 5 years of creditable service, receive an additional temporary benefit until age 62. The temporary benefit is equivalent to 0.8% multiplied by final average pay multiplied by years of creditable service. COLAs are provided annually based on 80% of the change in the CPI-U, up to a maximum rate of 5%.

Single-Employer Plans:

**Employees Covered by Benefit Terms – Single-Employers Only**

As of June 30, 2022 valuation, membership consisted of the following:

	<u>Judicial Plan</u>	<u>MPERS</u>
Retirees, beneficiaries, and the disabled currently receiving benefits	596	9,426
Terminated employees entitled to, but not yet receiving benefits	27	2,247
Active		
Vested	415	4,841
Nonvested	—	2,033
Total Membership	<u>1,038</u>	<u>18,547</u>

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 7 - Retirement Systems (cont.)**

**Contributions**

Per Chapter 104.436, RSMo, contribution requirements of the active employees and the participating employers are established and may be amended by the MOSERS Board. Employees in the MSEP 2011 Plan are required to contribute 4.00% of their annual pay. The State's required contribution rates for the MSEP and the Judicial Plan for the year ended June 30, 2022, were 23.51% and 61.94% of annual payroll, respectively. The contribution rates as a percentage of covered payroll for the MSEP and the Judicial Plan for the year ended June 30, 2022, were 23.51% and 61.94%, respectively. Contributions to the pension plan through the MSEP and the Judicial Plan were \$392,186,000 and \$39,268,000 respectively, for the year ended June 30, 2022.

Per Chapter 104.070, RSMo, contribution requirements of the active employees and the participating employers are established and may be amended by the MPERS Board of Trustees. Beginning January 1, 2011, employee contributions of 4.00% of gross pay are required for those covered by the Year 2000 Plan-2011 Tier. Employer contributions are determined through annual actuarial valuations. Administrative expenses are financed through contributions from participating employers and investment earnings. The state's required contribution rate, as adopted by the MPERS Board of Trustees, for the year ended June 30, 2022, was to be at least 58.00%. The contribution rate as a percentage of covered payroll for the MPERS plan year ended June 30, 2022, was 58.00%. Contributions to the pension plan from the MPERS plan were \$212,711,000.

For the portion of the MSEP Plan relating to the State's component units, the required contribution rate for the year ended June 30, 2022, was 23.51%. The contribution rates as a percentage of covered payroll for the year ended June 30, 2022, was 23.51%. Contributions to the pension plan were \$74,921,000 for the year ended June 30, 2022.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources**

Cost-Sharing Multiple Employer Plan:

At June 30, 2023, a liability was reported for the State's proportionate share of the net pension liability for the MSEP and the MSEP-CU plans based on an actuarial valuation as of June 30, 2022. The State's proportionate share of the net pension liability was based on the State's actual share of contributions to the pension plan relative to the actual contributions of all participating employers for plan year ended June 30, 2022.

The State reported the following proportionate share of the net pension liability and the pension expense for the fiscal year ended June 30, 2023 (in thousands of dollars):

	<u>MSEP</u>	<u>MSEP-CU</u>
Pension Expense	\$ 714,012	\$ 127,000
Proportionate share:		
2023	83.63 %	15.98 %
Net Pension Liability	\$5,988,052	\$1,143,919

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 7 - Retirement Systems (cont.)**

Single-Employer Plans:

The State's net pension liability and related information for the Judicial and MPERS plans for the fiscal year ended June 30, 2023, (in thousands of dollars):

	Judicial Plan Increase (Decrease)			MPERS Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Pension (b)	Net Pension Liability (a) – (b)	Total Pension Liability (a)	Plan Fiduciary Net Pension (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2022	\$ 626,284	\$ 211,081	\$ 415,203	\$4,344,073	\$ 3,003,925	\$ 1,340,148
Changes for the year:						
Service Cost	13,304	—	13,304	55,098	—	55,098
Interest	42,073	—	42,073	275,067	—	275,067
Differences Between expected and actual experience	(9,088)	—	(9,088)	16,085	—	16,085
Contributions – Employer	—	39,229	(39,229)	—	212,711	(212,711)
Contributions – Employee	—	1,551	(1,551)	—	12,656	(12,656)
Net Income Investment	—	(18,802)	18,802	—	122,768	(122,768)
Benefit payments, including refunds of employee contributions	(42,530)	(42,530)	—	(279,638)	(279,638)	—
Administrative Expense	—	(80)	80	—	(5,229)	5,229
Net Changes	3,759	(20,632)	24,391	66,612	63,268	3,344
Balances at June 30, 2023	<u>\$ 630,043</u>	<u>\$ 190,449</u>	<u>\$ 439,594</u>	<u>\$4,410,685</u>	<u>\$ 3,067,193</u>	<u>\$ 1,343,492</u>

For the year ended June 30, 2023, the Judicial Plan and MPERS recognized pension expense of \$35,469,000 and \$128,882,000, respectively.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 7 - Retirement Systems (cont.)**

At June 30, 2023, deferred outflows of resources and deferred inflows of resources related to pensions were reported from the following sources (in thousands of dollars):

	Deferred Outflows of Resources				Deferred Inflows of Resources			
	MSEP	Judicial	MPERS	MSEP-CU	MSEP	Judicial	MPERS	MSEP-CU
Difference between expected and actual experience	\$ 76,298	\$ —	\$13,154	\$14,576	\$ 1,603	\$14,719	\$13,696	\$ 306
Changes of assumptions	142,061	1,777	117,092	27,138	—	2,548	—	—
Net difference between projected and actual earnings on pension plan investments	318,654	9,493	—	60,874	—	—	192,737	—
Changes in proportion and differences between plan contributions and proportionate share of contributions	14,062	—	—	21,680	20,355	—	—	18,404
Contributions subsequent to the measurement date	490,306	39,071	232,814	87,108	—	—	—	—
<b>Total</b>	<b>\$1,041,38</b>	<b>\$50,341</b>	<b>\$363,060</b>	<b>\$211,376</b>	<b>\$21,958</b>	<b>\$17,267</b>	<b>\$206,433</b>	<b>\$18,710</b>

Amount reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period of the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows (in thousands of dollars):

Fiscal Year Ended June 30	Net Deferred Outflows/Inflows of Resources			
	MSEP	Judicial	MPERS	MSEP-CU
2024	\$ 263,833	\$ (5,230)	\$ (3,237)	\$ 46,653
2025	26,565	(4,497)	(5,155)	13,302
2026	(5,884)	(2,318)	(82,286)	(1,124)
2027	244,603	6,048	14,491	46,727
<b>Totals</b>	<b>\$ 529,117</b>	<b>\$ (5,997)</b>	<b>\$ (76,187)</b>	<b>\$ 105,558</b>

**Actuarial Assumptions**

The total pension liability at June 30, 2023, is based upon the June 30, 2022, actuarial valuation for MOSERS and MPERS using the entry age normal actuarial cost method. Significant actuarial assumptions used in the June 30, 2022, actuarial valuations are the following:

	MSEP and MSEP-CU	Judicial	MPERS
Price Inflation	2.25 %	2.25 %	2.25 %
Salary Increases	2.75 - 10.00%	3.00 %	3.00 - 12.45%
Investment Rate of Return	6.95 %	6.95 %	6.50 %

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 7 - Retirement Systems (cont.)**

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial experience study covering the five-year period ended June 30, 2021, performed in 2022, for MOSERS. Changes in assumptions since the prior year were: subsequent changes in the unfunded actuarial accrued liability due to actuarial gains/losses or assumption changes are now amortized over a closed 25 year period, instead of 30 years; the mortality assumptions are now based on generational tables; the merit component of the salary increase assumption was adjusted to partially reflect observed experience. For the MSEP and Judicial Plan, the pre-retirement mortality rates were based on the Pub-2010 General Members Below Median Employee mortality table; the post-retirement mortality rates for retirees were based on the Pub-2010 General Members Below Median Healthy Retiree mortality table, scaled by 104% for MSEP; the post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Members Median Contingent Survivor mortality table; mortality was projected generationally from 2010 to 2020 using Scale MP-2020 and 75% of Scale MP-2020 for years after 2020, all tables were set back 2 years for males and set forward 1 year for females for MSEP.

Amounts reported in the June 30, 2022, actuarial report are assumptions reflecting adjustments to expected rates of withdrawal, disability, normal and early retirement, mortality, and merit and seniority pay for MPERS. The actuarial assumptions were based on the results of an actuarial experience study for the period July 1, 2012, through June 30, 2017. Mortality rates, for post-retirement mortality, used in evaluating allowances to be paid to non-disabled pensioners were the RP-2014 Healthy Mortality Tables projected to 2022 using projection scale MP-2017. The pre-retirement mortality used were the RP-2014 Employee Mortality Table projected to 2022 using projection scale MP-2017 and multiplied by a factor of 65%. Disabled pension mortality was based on RP-2014 Disabled Retiree Annuitant Mortality Tables projected to 2022 using projection scale MP-2017.

The long-term (30 year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of the real rates of return for the MSEP and Judicial Plan and arithmetic real rates of return for MPERS for each major asset class included in the target allocation are summarized in the table below:

**Target Asset Allocation**

Asset Class	MSEP and MSEP-CU		Judicial		MPERS	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	30.0%	5.8%	30.0%	5.8%	40.0%	3.4%
Private Equity	15.0%	7.4%	15.0%	7.4%	10.0%	7.4%
Fixed Income					22.5%	1.4%
Real Assets					10.0%	3.7%
Real Estate					10.0%	2.0%
Hedge Funds	5.0%	2.9%	5.0%	2.9%		
Opportunistic Debt					7.5%	5.6%
Long Treasuries	25.0%	1.6%	25.0%	1.6%		
Core Bonds	10.0%	1.2%	10.0%	1.2%		
Commodities	5.0%	3.6%	5.0%	3.6%		
TIPS	25.0%	0.8%	25.0%	0.8%		
Private Real Assets	5.0%	5.2%	5.0%	5.2%		
Public Real Assets	5.0%	5.8%	5.0%	5.8%		
Alternative Beta	10.0%	3.4%	10.0%	3.4%		
Private Credit	5.0%	7.6%	5.0%	7.6%		
Cash and Cash Equivalents**	(40.0)%	0.0%	(40.0)%	0.0%		
	<u>100.0%</u>		<u>100.0%</u>		<u>100.0%</u>	

\*\*Cash and cash equivalents policy allocation amounts are negative due to use of leverage.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 7 - Retirement Systems (cont.)**

**Discount Rate**

A single discount rate based on the expected rate of return on pension investments of 6.95%, 6.95%, and 6.50% was used to measure the total pension liability for MSEP, Judicial Plan, and MPERS, respectively. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate for MPERS. The projection of cash flows used to determine the discount rate assumed that contributions will be made using actuarial determined rates from participating employers for MOSERS. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate, as well as, what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	5.95%	6.95%	7.95%
MSEP Net Pension Liability	\$7,490,189	\$5,988,052	\$4,733,133
	5.95%	6.95%	7.95%
Judicial Plan Net Pension Liability	\$501,994	\$439,594	\$386,115
	5.50%	6.50%	7.50%
MPERS Net Pension Liability	\$1,868,572	\$1,343,492	\$906,377
	5.95%	6.95%	7.95%
MSEP-CU Net Pension Liability	\$1,430,878	\$1,143,919	\$904,187

**Payables to the Pension Plan**

As of June 30, 2023, the State had payables of \$24,117,000 to MOSERS for the outstanding amount of contributions to the pension plan, relating to a two week lag in payroll.

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separate financial reports issued by MOSERS and MPERS:

Missouri State Employees' Retirement System  
P.O. Box 209  
Jefferson City, Missouri 65102-0209  
[www.mosers.org](http://www.mosers.org)

Missouri Department of Transportation and  
Highway Patrol Employees' Retirement System  
P.O. Box 1930  
Jefferson City, Missouri 65102-1930  
[www.mpers.org](http://www.mpers.org)



**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 7 - Retirement Systems (cont.)**

**University of Missouri Retirement System**

**Plan Description**

The University of Missouri Retirement, Disability, and Death Benefit Plan is a single-employer defined benefit plan for all qualified employees. As authorized by Section 172.300, RSMo, the University's Board of Curators administers the Retirement Plan and establishes its terms.

Full-time employees vest in the Retirement Plan after five years of credited service and become eligible for benefits based on age and years of service. A vested employee who retires at age 65 or older is eligible for a lifetime annuity calculated at a certain rate times the credited service years times the compensation base (average consumption for the five highest consecutive salary years). The rate is 2.2% if the employee was hired before October 1, 2012, or 1.0% if the employee was hired after September 30, 2012. Academic members who provide summer teaching and research service receive additional summer service credit. The Board of Curators may periodically approve increases to the benefits paid to existing pensioners. However, vested members who leave the University prior to eligibility for retirement are not eligible for these pension increases. Vested employees who are at least age 55 and have ten years or more of credited service, or age 60 with at least five years of credited service may choose early retirement with a reduced benefit. However, if the employee retires at age 62 and has at least 25 years of credited service, the benefit is not reduced. Up to 30% of the retirement annuity can be taken in a lump sum payment. In addition, the standard annuity can be exchanged for an actuarially-equivalent annuity selected from an array of options with joint and survivor, period certain, and guaranteed annual increase features.

As of June 30, 2023, membership consisted of the following:

Vested members	11,615
Inactive vested members	6,513
Pensioners and beneficiaries	11,746
Total Membership	<u>29,874</u>

The University closed the defined benefit plan to new entrants as of October 1, 2019. Employees starting on or after that date, are enrolled in a defined contribution plan. Vested defined benefit employees that are rehired on or after October 1, 2019, no longer receive creditable service credit within the defined benefit plan.

**Contributions**

The University's contributions to the Retirement Plan are equal to the actuarially determined contribution requirement (ADC). The ADC for those employees hired before October 1, 2012, averaged 14.9% of covered payroll for the year ending June 30, 2023. The ADC for those employees hired after September 30, 2012, averaged 11.4% of covered payroll for the year ended June 30, 2023. Employees are required to contribute 1% of their salary up to \$50,000 in a calendar year and 2% of their salary in excess of \$50,000. An actuarial valuation of the Plan is performed annually and the University's contribution rate is updated on July 1, to reflect the actuarially determined funding requirement from the most recent valuation, as of the preceding October 1. This actuarial valuation reflects the adoption of any Retirement Plan amendments during the previous fiscal year. The University contributed \$132,849,000 during the fiscal year ended June 30, 2023.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 7 - Retirement Systems (cont.)**

Employees hired after September 30, 2012, participate in a single employer, defined contribution plan. Each year the University contributes 2% of each employee's eligible salary to a 401(a) plan. Employees are able to contribute to a 457(b) and 403(b) plan. The University will match up to 3% of the employee's contribution to the 457(b) plan with the University's match funds going into the 401(a) plan. Employees in the defined contribution plans are immediately 100% vested in their contributions. Employees hired or rehired beginning October 1, 2019, will participate in a single employer, defined contribution plan. Employees will be automatically enrolled in the plan to contribute 8% of eligible salary into a 457(b) plan. Each year the University will match up to 8% of each employer's eligible salary to a 401(a) plan. The University's matching contributions vest following three years of consecutive or nonconsecutive service. The defined contribution plan recognized \$47,846,000 of pension expense net of \$6,162,000 of forfeitures for the year ended June 30, 2023.

**Net Pension Liability**

The Retirement Plan's net pension liability was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of October 1, 2021. Roll-forward procedures were used to measure the Retirement Plan's total pension liability as of June 30, 2023. For the year ended June 30, 2023, fiduciary net position as a percentage of the total pension liability amounted to 77.32%.

Changes in net pension liability (in thousands of dollars):

	Total Pension Liability (TPL) (a)	Fiduciary Net Pension (FNP) (b)	Net Pension Liability (NPL) (a) - (b)
Balances at June 30, 2022	\$ 5,341,914	\$ 4,286,149	\$ 1,055,765
Changes for the year:			
Service Cost	57,272	—	57,272
Interest	367,007	—	367,007
Differences between expected and actual experience	78,356	—	78,356
Contributions – Employer	—	132,849	(132,849)
Contributions – Employee	—	13,866	(13,866)
Net Income Investment	—	156,871	(156,871)
Benefit payments, including refunds of employee contributions	(312,471)	(312,471)	—
Net Changes	190,164	(8,885)	199,049
Balances at June 30, 2023	<u>\$ 5,532,078</u>	<u>\$ 4,277,264</u>	<u>\$ 1,254,814</u>

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 7 - Retirement Systems (cont.)**

**Pension Expense**

Annual pension expense consists of service cost and interest on the pension liability less employee contributions and projected earnings on pension plan investments. The difference between actual and expected earnings is recorded as a deferred outflow/inflow of resources and recognized in pension expense over a five year period.

For the year ended June 30, 2023, the Retirement Plan recognized pension expense of \$284,907,000. At June 30, 2023, deferred outflows of resources and deferred inflows of resources related to pensions were reported from the following sources (in thousands of dollars):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 130,984	\$ 4,417
Changes in assumptions	118,600	—
Net difference between projected and actual earnings on pension plan investments	94,870	—
Total	<u>\$ 344,454</u>	<u>\$ 4,417</u>

The University recognizes differences between actual and expected investment performance included in deferred outflows/inflows of resources on a straight-line basis over five years. Differences between expected and actual experience on actuarial assumptions are amortized over the average expected remaining service life of the University's employees. The following table summarizes the future recognition of these items:

Fiscal Year Ended June	Net Deferred Outflows/Inflows of Resources
	Recognition
2024	\$ 127,152
2025	60,138
2026	125,275
2027	27,472
Totals	<u>\$ 340,037</u>

**Actuarial Assumptions**

The October 1, 2022, actuarial valuation utilized the entry age actuarial cost method. The discount rate used to measure the total pension liability was 7.00%. Actuarial assumptions included:

Inflation	2.20 %
Salary Increases	3.5 - 4.1%
Investment Rate of Return	7.00 %

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 7 - Retirement Systems (cont.)**

For purposes of determining actuarially required contributions, the actuarial value of assets was determined using techniques that spread effects of short-term volatility in the market value of investments over a five-year period. Starting with the October 1, 2021, valuation the underfunded actuarial accrued liability is being amortized using a method that separately amortizes the initial unfunded liability as of October 1, 2021 over 20 years, the impact of the assumption changes over 20 years, and future experience gains and losses over 25 years and 15 years, respectively. The mortality rates were based on Pub-2010 Teacher Healthy Annuitant Mortality Table with generational projection using scale MP-2020 for academic and administrative members and Pub-2010 General Healthy Annuitant Mortality Table with generational projection using scale MP-2020 for clerical and service members.

The actuarial assumptions used in the October 1, 2022, valuation were based on the results of the most recent quinquennial study of the University's own experience covering 2016 to 2020.

The annual money-weighted rate of return is calculated as the internal rate of return on pension investments, net of pension plan investment expense. The money-weighted rate of return expresses investment performance, net of pension plan investment expense, adjusted for the changing amounts actually invested. The annual money-weighted rate of return on pension plan investments for the year ended June 30, 2023, was 3.9%. The following table provides long-term expected rates of real return:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public equity	34.0 %	4.4 %
Private equity	13.0 %	5.1 %
Sovereign bonds	8.0 %	1.0 %
Inflation linked bonds	9.0 %	1.1 %
Private debt	6.0 %	6.9 %
Risk balanced	12.0 %	7.0 %
Commodities	5.0 %	4.5 %
Real estate	13.0 %	6.0 %
	<u>100.0 %</u>	

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the University contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 7 - Retirement Systems (cont.)**

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate, as well as, what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	6.00%	7.00%	8.00%
MU Net Pension Liability	\$1,959,956	\$1,254,814	\$672,695

Separate financial statements are not prepared for the Plan.

Detailed information concerning the Plan is presented in the University's 2023 financial report, which is publicly available. Copies of this report may be requested from:

University of Missouri System  
118 University Hall  
Columbia, Missouri 65211  
[www.umsystem.edu](http://www.umsystem.edu)

**Note 8 - Other Postemployment Benefits**

In addition to the retirement benefits described in Note 7, the State provides postemployment health care and life insurance benefits, in accordance with State statutes, to the majority of employees who either retire from the State or receive long-term disability benefits. These benefits are administered by the Missouri Consolidated Health Care Plan (MCHCP), the Missouri State Employees' Retirement System (MOSERS), the Missouri Department of Transportation and Highway Patrol Employees' Medical and Life Insurance Plan (MHPML), and the Conservation Employees' Insurance Plan (CEIP). MCHCP is a cost-sharing multiple-employer, defined benefit other postemployment benefits plan, MOSERS is an insured, defined benefit insurance plan, and MHPML and CEIP are single-employer defined benefit public employees' other postemployment benefits plans.

**Plan Descriptions**

Missouri Consolidated Health Care Plan (MCHCP) operates a cost-sharing multiple-employer, defined benefit Other Postemployment Benefits Plan (OPEB), of the State Retiree Welfare Benefit Trust (SRWBT). Employees may participate at retirement, if eligible, to receive a monthly retirement benefit from either the Missouri Employees' Retirement System (MOSERS) or another retirement system whose members are grandfathered for coverage under the MCHCP by law. The terms and conditions governing postemployment benefits, are vested with the MCHCP Board of Trustees within the authority granted under sections 103.003 - 103.178, RSMo. MCHCP provides medical, dental, and vision benefits, and the Strive Employee Life & Family program for the exclusive benefit of current and future retired employees of the state and their dependents who meet eligibility requirements, except those retired members covered by other OPEB plans of the state. Covered categories include active employees, participants and spouses in payment status, participants with a deferred benefit, and disabled participants.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 8 - Other Postemployment Benefits (cont.)**

The Missouri Department of Transportation and Highway Patrol Employees' Medical and Life Insurance Plan (MHPML) is a single-employer, defined benefit OPEB plan administered in accordance with Section 104.270, RSMo. MHPML is not a separate legal entity and is self insured. The plan does not maintain assets in a trust and pays expenses on a pay-as-you-go basis. The plan assets are neither legally protected from creditors nor are they dedicated to providing OPEB benefits. The State has no legal obligation to pay the benefits. MHPML provides healthcare insurance benefits to employees who retired from the Department who participated in the Medical and Life Insurance Plan when they were an active employee and had a minimum of five years creditable service. Coverage categories include retirees, certain disabled employees, spouses, certain dependents and survivors of deceased employees and retirees. At July 1, 2021, the number of participants covered by the plan included 6,148 retirees or beneficiaries currently receiving benefits, 80 retirees entitled to but not yet receiving benefits, and 7,237 active employees.

The Conservation Employees' Benefits Plan (CEIP) is a single-employer defined benefit OPEB plan administered by the Conservation Employees' Benefits Plan Board of Trustees in accordance with Article IV, Section 42 of the Missouri Constitution. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The benefit plan for the Department of Conservation is not irrevocable.

CEIP provides for the continuation of medical insurance benefits for retirees and their dependents. Coverage categories include active employees, retirees and surviving spouses, and spouses of current retirees. At June 30, 2021, 1,326 active employees, 869 retirees and surviving spouses, and 409 spouses of current employees were participating in the plan.

**Contributions**

Contributions are established and may be amended by the MCHCP Board of Trustees with the authority granted under sections 103.003 - 103.178, RSMo. Contributions to MCHCP by the State are not legally or contractually required. For the fiscal year end June 30, 2022, employers contributed 4.34% for the period July 1, 2021 through December 31, 2021 and 4.29% for the period January 15, 2022 through June 30, 2022, of covered payroll. Retiree contribution rates are established based on projected claims experience and funding provided by employer contributions. Contributions to the OPEB plan for MCHCP and MCHCP-CU was \$72,670,000 and \$30,000, respectively for the year ended June 30, 2023.

The contribution requirements for MHPML are recommended by the Medical and Life Insurance Plan's Board of Trustees and are approved by the Missouri Highways and Transportation Commission. The Commission contributes a percentage of medical premiums for retirees. For those who retired on or prior to January 1, 2015, an amount ranging from 40.0% to 57.0% of the premium is contributed, dependent on the level of coverage. Medical premiums, for employees who retire on or after January 1, 2015, are based on total years of service, with the Commission contributing 2.0% per year of service, not to exceed 50.0% of the total premium, with the retiree responsible for the remaining balance of the premiums. Benefit projections for financial reporting purposes are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation and the historical pattern of cost sharing between employer and the plan members to that point. Contributions to the Plan for the year ended June 30, 2023, was \$23,494,000.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 8 - Other Postemployment Benefits (cont.)**

The contribution requirements for CEIP are established by a trust agreement between the Conservation Commission and the Conservation Employees' Benefits Plan Board of Trustees, which grants the authority to establish and amend benefit terms and financing requirements to the Board of Trustees. The Commission contribution toward retiree medical premium is based on tenure or years of service with the State. At the time of retirement, employees who have 25+ years of service receive a 35% contribution, 20-24 years of service receive a 30% contribution, 15-19 years of service receive a 26.47% contribution, vested status up to 14 years of service receive a 21.57% contribution, and employees who retired prior to January 1, 2013, continue to receive a 35% contribution towards their premium. Benefit projections for financial reporting purposes are based on an established policy of the retiree's paying the premium amount less any direct subsidy paid by the Commission based on years of service and date of retirement. Contributions to the Plan for the year ended June 30, 2023, was \$3,303,000.

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources**

**Cost-Sharing Multiple Employer Plan:**

At June 30, 2023, a liability was reported for the State's proportionate share of the collective net OPEB liability for the MCHCP and the MCHCP-CU plans based on an actuarial valuation as of June 30, 2022. The State's proportionate share of the collective net OPEB liability was calculated by dividing the State's contribution to the SRWBT by the total contributions from all applicable employers during the measurement period. From the previous valuation, the discount rate changed from 4.50% to 5.50%.

The State reported the following proportionate share of the collective net OPEB liability and the OPEB expense for the fiscal year ended June 30, 2023, was as follows (in thousands of dollars):

	<u>MCHCP</u>	<u>MCHCP-CU</u>
OPEB Expense	\$ 48,954	\$ 1
Proportionate share:	99.52 %	0.04 %
Net OPEB Liability	\$1,402,070	\$ 579

**Single-Employer Plans:**

The State's total OPEB liability and related information for the MHPML and CEIP plans for the fiscal year ended June 30, 2023, were as follows (in thousands of dollars):

	<u>MHPML</u>	<u>CEIP</u>
	<u>Total OPEB Liability</u>	<u>Total OPEB Liability</u>
Balances at June 30, 2022	\$ 1,365,143	\$ 122,875
Changes for the year:		
Service Cost	45,697	2,276
Interest	30,222	4,372
Differences between expected and actual experience	(6,050)	—
Changes of assumptions or other inputs	(305,121)	2,252
Benefit payments	(23,494)	(3,303)
Net Changes	(258,746)	5,597
Balances at June 30, 2023	<u>\$ 1,106,397</u>	<u>\$ 128,472</u>

For the year ended June 30, 2023, the MHPML and CEIP recognized OPEB expense of \$1,117,000 and \$326,000, respectively.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 8 - Other Postemployment Benefits (cont.)**

At June 30, 2023, deferred outflows of resources and deferred inflows of resources related to OPEBs were reported from the following sources (in thousands of dollars):

	Deferred Outflows of Resources				Deferred Inflows of Resources			
	MCHCP	MHPML	CEIP	MCHCP -CU	MCHCP	MHPML	CEIP	MCHCP -CU
Difference between expected and actual experience	\$ 58,631	\$ 174	\$ —	\$ 24	\$ (13,844)	\$ (44,083)	\$ (14,922)	\$ (6)
Changes of assumptions	—	127,474	13,824	—	(493,813)	(297,927)	(20,169)	(204)
Net difference between projected and actual earnings on plan investments	12,763	—	—	5	—	—	—	—
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,170	—	—	57	(2,166)	—	—	(163)
Contributions subsequent to the measurement date	74,293	23,753	—	28	—	—	—	—
Total	<u>\$146,857</u>	<u>\$151,401</u>	<u>\$ 13,824</u>	<u>\$ 114</u>	<u>\$(509,823)</u>	<u>\$(342,010)</u>	<u>\$(35,091)</u>	<u>\$ (373)</u>

Amount reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability for the measurement period of the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (in thousands of dollars):

Fiscal Year Ended June 30	Net Deferred Outflows/Inflows of Resources			
	MCHCP	MHPML	CEIP	MCHCP-CU
2024	\$ (67,232)	\$ (51,071)	\$ (5,620)	\$ (47)
2025	(67,437)	(39,878)	(6,625)	(48)
2026	(68,216)	(22,284)	(6,052)	(48)
2027	(65,775)	(55,010)	(3,189)	(45)
2028	(65,013)	(46,119)	219	(41)
Thereafter	(103,586)	—	—	(58)
Totals	<u>\$ (437,259)</u>	<u>\$ (214,362)</u>	<u>\$ (21,267)</u>	<u>\$ (287)</u>



**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 8 - Other Postemployment Benefits (cont.)**

**Actuarial Assumptions**

The total OPEB liability at June 30, 2023, is based upon the the July 1, 2022, actuarial valuation date for MCHCP and MHPML, and the June 30, 2021 actuarial valuation date for CEIP, using the entry age normal actuarial cost method. Significant actuarial assumptions used in the actuarial valuations are the following:

	MCHCP and MCHCP-CU
Price Inflation	3.00%
Salary Increases	4.00%
Investment Rate of Return	5.50%
Healthcare Cost Trend Rate	Non-Medicare is 6.50% for fiscal year 2023 through 2025; the rate decreases by 0.25% per year to an ultimate rate of 5.00% in fiscal 2031. Medicare is 14.50% in fiscal 2023, 15.00% in fiscal 2024, 11.50% in fiscal 2025, 10.50% in fiscal 2026, then decreasing by 0.75% per year to a rate of 5.25% in fiscal 2033, then 5.00% in fiscal 2034 and after.
	MHPML
Price Inflation	2.00%
Salary Increases	2.50%
Investment Rate of Return	3.54%
Healthcare Cost Trend Rate	6.10% for 2021, decreasing to 4.60% for 2027 and later years.
	CEIP
Price Inflation	2.30%
Salary Increases	4.00%
Investment Rate of Return	3.65%
Healthcare Cost Trend Rate	Pre-65 rate of 5.8% for 2021, gradually decreasing to an ultimate rate of 3.7% for 2073 and beyond. Post-65 trend rate of 5.6% for 2021, gradually decreasing to an ultimate rate of 3.7% for 2073 and beyond.

MCHCP's actuarial assumptions used in the July 1, 2022, valuation for SRWBT involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The valuation to determine MCHCP's total OPEB liability is required to be performed at least every two years, but is performed annually. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of the valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial liabilities and the actuarial value of assets, consistent with the long term perspective of the calculations. The collective total OPEB liability for June 30, 2022, measurement date was determined by an actuarial valuation as of July 1, 2022. The cost method utilized for the valuation year June 30, 2022, was the entry age normal, level percentage of payroll. Mortality rates for Pre-Retirement were based on Pri-2012 Employee Amount-weighted Mortality Table projected generationally using MP-2021. Mortality rates for Annuitant were based on Pri-2012 Retiree Amount-weighted Mortality Table projected generationally using MP-2021. The last experience study was conducted in 2020.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 8 - Other Postemployment Benefits (cont.)**

MHPML's actuarial assumptions used in the July 1, 2022, valuation were determined using a measurement date of July 1, 2022. The inflation rate was based on the actuary's long-term estimate of inflation as of July 1, 2020. The salary increases were based on projected salaries, which include COLA's. The discount rate was based on Bond Buyer General Obligation 20-Bond Municipal Bond Index. Mortality rates were based on Pub-2010 Public Retirement Plans Safety Employees Mortality Table weighted by Headcount project by MP-2021 for July 1 2022. The actuarial assumptions used in the July 1, 2022, valuation were based on the results of an actuarial experience study for the period July 1, 2020, through June 30, 2021. From the previous valuation, the discount rate changed from 2.16% to 3.54%.

CEIP's actuarial assumptions used in the June 30, 2021, valuation were determined using a measurement date of June 30, 2023. The discount rate was based on the 20-year Bond General Obligation Index. Mortality rates were based on Pub-2010 Mortality for General Employees, Healthy Annuitants and Contingent Survivors, with generational projection per Scale MP-2021. The plan has not had a formal actuarial experience study performed. From the previous valuation, the discount rate changed from 3.54% to 3.65%.

For MCHCP, the long-term expected rate of return on OPEB plan investments was determined as a blend of the plan sponsor's best estimate on the expected return on plan assets and the 20-year high quality municipal bond rate as of the measurement date. The target asset allocation and best estimates of arithmetic real rate of returns for each major asset class are listed below.

Asset Class	MCHCP and MCHCP-CU	
	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap Stocks	19.0%	8.5%
Mid Cap Stocks	6.0%	8.8%
Small Cap Stocks	9.0%	8.8%
International Stocks	5.0%	9.0%
BarCap Aggregate Bonds	59.0%	3.9%
Cash Equivalants	2.0%	2.8%
	100.0%	

**Discount Rate**

A single discount rate based on the expected rate of return on OPEB investments of 5.50%, 3.54%, and 3.65% was used to measure the total OPEB liability for MCHCP, MHPML, and CEIP, respectively. For MCHCP, the projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions will be made at required rates, actuarially determined. For years where the expected benefit payments can be covered by projected trust assets, expected returns are used. For years where payments are not expected to be covered by trust assets, the municipal Bond Buyer 20-Bond General Obligation Index rate is utilized.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 8 - Other Postemployment Benefits (cont.)**

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

Regarding the sensitivity of the net OPEB liability for MCHCP and total OPEB liability for MHPML and CEIP, to changes in the single discount rate, the following presents the State's liability, calculated using a single discount rate, as well as, what the plan's liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
MCHCP Net OPEB Liability	4.50% \$1,652,738	5.50% \$1,402,070	6.50% \$1,200,773
MHPML Total OPEB Liability	2.54% \$1,316,197	3.54% \$1,106,397	4.54% \$943,293
CEIP Total OPEB Liability	2.65% \$154,608	3.65% \$128,472	4.65% \$108,278
MCHCP-CU Net OPEB Liability	4.50% \$683	5.50% \$579	6.50% \$496

**Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates**

Regarding the sensitivity of the net OPEB liability for MCHCP and the total OPEB liability for MHPML and CEIP, to changes in healthcare cost trend rates, the following presents the plan's liability, calculated using healthcare cost trend rates, as well as, what the plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	1% Decrease	Current Health Care Cost Trend Rates	1% Increase
MCHCP Net OPEB Liability	\$1,198,046	\$1,402,070	\$1,655,859
MHPML Total OPEB Liability	\$916,255	\$1,106,397	\$1,357,051
CEIP Total OPEB Liability	\$107,558	\$128,472	\$156,002
MCHCP-CU Net OPEB Liability	\$495	\$579	\$684

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 8 - Other Postemployment Benefits (cont.)**

**OPEB Plan Fiduciary Net Position**

Detailed information about the OPEB plan's fiduciary net position is available in the financial reports issued by MCHCP:

Missouri Consolidated Health Care Plan  
P.O. Box 104355  
Jefferson City, Missouri 65110-4355  
[www.mchcp.org](http://www.mchcp.org)

**Missouri State Insured Defined Benefit Insurance Plan**

The Missouri State Insured Defined Benefit Insurance Plan is administered through The Standard, which is a third party administrator with oversight by Missouri State Employees Retirement System (MOSERS). In the event that the Standard becomes insolvent, the Missouri Guarantee Association will work with the Standard to see what assets are available to handle their liabilities and the MO Guarantee Association would handle the open and unpaid claims up to the maximum outlined in Section 376.717, RSMo.

**Retiree Life Insurance**

Members who retire on or after October 1, 1985, or retirees of the Department of Labor and Industrial Relations (DOLIR) who retire on or after January 1, 1996, are eligible for \$5,000 of state-sponsored basic life insurance coverage if they retire directly from active employment. This group plan is financed on a percentage of payroll and is purchased as a group policy through competitive bids. Premiums are contributed as provided by Section 104.515, RSMo. Retirees of the DOLIR who retire prior to January 1, 1996, are eligible for state-sponsored insured defined benefit coverage in the same amount of coverage they were receiving through the DOLIR. The coverage for this closed group is purchased as a group policy at a current cost of \$2.07 per thousand dollars of coverage, per month as provided by Section 288.225, RSMo. The cost for fiscal year 2023 was \$2,176,000.

**Long-Term Disability Insurance (LTD)**

MOSERS provides LTD coverage for eligible members and generally includes those active members of MOSERS' retirement plans who do not have other disability coverage and are not yet eligible to receive normal (unreduced) retirement benefits. There were 31,232 members covered under the program as of June 30, 2023. This insured defined-benefit coverage is billed on percentage of covered payroll (0.04%). Purchased as group policy through competitive bids, LTD is administered by The Standard Insurance Company. The cost for the year ended June 30, 2023, was \$7,655,000. Premiums are contributed by the State and its component employers as provided for by Section 104.515, RSMo.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 8 - Other Postemployment Benefits (cont.)**

**University of Missouri System**

**Plan Description**

In addition to the retirement benefits described in *Note 7*, the University of Missouri operates a single-employer, defined benefit Other Postemployment Benefits (OPEB) Plan. The assets of the OPEB Trust Fund are irrevocable and legally protected from creditors and dedicated to providing postemployment benefits in accordance with the plan. The OPEB plan provides postemployment medical, dental, and life insurance benefits to employees who retire from the University after attaining age 55 and before reaching age 60 with ten or more years of service, or after attaining age 60 with five or more years of service. As of January 1, 2018, employees must be 60 years old and have 20 years of service at the date of retirement to access the same percentage subsidy as retirees prior to January 1, 2018. Employees with age plus years of service less than 80, but with more than 5 years of service as of January 1, 2018, will receive a subsidy of \$100 per year of service up to a maximum of \$2,500 annually. Employees with less than 5 years of service as of January 1, 2018, will not receive an insurance subsidy or be eligible to participate in the University's plans.

As of June 30, 2023, 8,261 retirees were receiving benefits, and an estimated 6,594 active University employees may become eligible to receive benefits under the plan. Postemployment medical, dental and life insurance benefits are also provided to long-term disability claimants who were vested in the University's Retirement Plan at the date the disability began, provided the onset date of the disability was on or after September 1, 1990. As of June 30, 2023, 115 long-term disability claimants met those eligibility requirements. The terms and conditions governing the postemployment benefits to which employees are entitled are at the sole authority and discretion of the University's Board of Curators. The OPEB plan does not issue a separate financial report.

**Contributions**

Postemployment benefits are funded through both employer and employee contributions. Contribution requirements of employees and the University are established and may be amended by the University's Board of Curators. For employees retiring prior to September 1, 1990, the University contributes 2/3 of the medical benefits premium and 1/2 of the dental plan premium. For employees who retire on or after September 1, 1990, the University contributes towards premiums based on the employee's length of service and age at retirement.

The University makes available two group term life insurance options. Option A coverage is equal to the retiree's salary at the date of retirement, while Option B is equal to two times the amount. For each option, graded decreases in coverage are made when the retiree attains specific age levels. The University pays the full cost of Option A and approximately 91% of Option B coverage. Coverage for group term life insurance ends on January 1 following the retiree's 70th birthday.

For the year ended June 30, 2023, participant contributions were \$16,957,000, or approximately 53.6%, of the total premiums through their required contributions, which vary depending on the plan and coverage selection. In fiscal year 2023, the contribution rate as a percentage of covered payroll was 2.68% and the University contributed \$14,706,000.

The University also makes available two long-term disability options to its employees. Option A coverage is equal to 60% of the employee's salary on the date the disability began, when integrated with benefits from all other sources. Option B coverage is equal to 66-2/3% of the employee's salary, integrated so that benefits from all sources will not exceed 85% of the employee's salary. Both options have a 149-day waiting period and provide benefits until age 65. The University pays the full cost of the Option A premium, while employees enrolled in Option B pay the additional cost over the Optional A premium.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 8 - Other Postemployment Benefits (cont.)**

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources**

At June 30, 2023, the net OPEB liability for the University was based on an actuarial valuation as of June 30, 2023, and measured as of that date. For the year ended June 30, 2023, fiduciary net position as a percentage of the net OPEB liability amounted to 22.19%.

Changes in net OPEB liability (in thousands of dollars):

	Total OPEB Liability (TOL)	Fiduciary Net Position (FNP)	Net OPEB Liability (NOL)
Balances at June 30, 2022	\$ 199,702	\$ 39,922	\$ 159,780
Changes for the year:			
Service Cost	2,180	—	2,180
Interest	6,888	—	6,888
Changes of Benefit Terms	(23,906)	—	(23,906)
Differences between expected and actual experience	858	—	858
Changes in assumptions	20,161	—	20,161
Contributions – Employer	—	14,706	(14,706)
Contributions – Employee	—	16,957	(16,957)
Net Investment Income	—	2,509	(2,509)
Benefit payments, including refunds of employee contributions	(14,727)	(31,684)	16,957
Net Changes	(8,546)	2,488	(11,034)
Balances at June 30, 2023	<u>\$ 191,156</u>	<u>\$ 42,410</u>	<u>\$ 148,746</u>

For the year ended June 30, 2023, the University recognized OPEB expense of (\$68,962,000). At June 30, 2023, deferred outflows of resources and deferred inflows of resources related to OPEBs were reported from the following sources (in thousands of dollars):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 10,879	\$ 8,421
Changes in assumptions	15,208	116,523
Net difference between projected and actual earnings on OPEB plan investments	—	2,255
Total	<u>\$ 26,087</u>	<u>\$ 127,199</u>

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 8 - Other Postemployment Benefits (cont.)**

The University recognizes differences between actual and expected investment performance included in deferred outflows/inflows of resources on a straight-line basis over five years. Differences between expected and actual experience on actuarial assumptions are amortized over the average expected remaining service life of the University's employees. The following table summarizes the future recognition of those items (in thousands of dollars):

Fiscal Year Ended June 30	Net Deferred Outflows/Inflows of Resources
	Recognition
2024	\$ (50,797)
2025	(42,538)
2026	(7,637)
2027	(140)
Totals	<u>\$ (101,112)</u>

**Actuarial Assumptions**

The total OPEB liability at June 30, 2023, is based upon the June 30, 2023, actuarial valuation, using the entry age normal, as a level percentage of pay, actuarial cost method. Significant actuarial assumptions used in the actuarial valuations are the following:

Price Inflation	2.20 %
Salary Increases	Varies based on age: 0.3% to 6.0% (including inflation) for academic and administrative; 0.2% to 3.1% (including inflation) for clerical and service.
Investment Rate of Return	3.65 %
Pre-65 Medical and HSP Plans Trend Rate	7.25% for Medical and 6.5% for HSP Plan decreasing by 0.25% per year until an ultimate trend of 4.5% is reached.
Pre-65 Rx trend rate	8.25% decreasing by 0.25% per year until an ultimate trend of 4.5% is reached.
Post-65 Medicare Base and Rx Trend Rate	3.02%, then 6.0% decreasing by 0.25% per year until an ultimate trend of 4.50% is reached.
Post-65 Medicare Buyup and Rx trend rate	11.5%, then 6.0% decreasing by 0.25% per year until an ultimate trend of 4.50% is reached.
Dental trend rates	2.00 %

The University's actuarial assumptions used in the June 30, 2023, valuation involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Benefit projections for financial reporting purposes are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation and the historical pattern of cost sharing between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. For healthy retiree mortality rates, the Pub-2010 Teacher Employee and Healthy Annuitant Headcount-Weighted Mortality Tables, weighted 95% for males and 103% for females, with generational projection using Scale MP-2020 was used for academic and administrative members. The Pub-2010 General Employee and Healthy Annuitant Headcount-Weighted Mortality Tables, weighted 124% for males and 112% for females, with generational projection using Scale MP-2020 was used for clerical and service members. For disabled retiree mortality rates, the Pub-2010 Non-Safety Disabled Annuitant Headcount-Weighted Mortality Table, weighted 95% for males and females, with generational projection using Scale MP-2020 was used.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 8 - Other Postemployment Benefits (cont.)**

**Discount Rate**

The discount rate used to measure the total OPEB liability was 3.65% for the year ended June 30, 2023. The projection of cash flows used to determine the discount rate assumed that the University would not make additional contributions to the OPEB Trust and would continue to fund the plan on a pay-as-you-go basis. Based on those assumptions, the OPEB Plan's fiduciary net position was not projected to cover a full year of projected future benefit payments. Therefore, all future benefit payments are discounted at the current index rate for 20 year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

Regarding the sensitivity of the net OPEB liability for the University, to changes in the single discount rate, the following presents the University's liability, calculated using a single discount rate, as well as, what the plan's liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	<u>1% Decrease</u>	<u>Current Single Discount Rate Assumption</u>	<u>1% Increase</u>
	2.65%	3.65%	4.65%
Net OPEB Liability	\$173,859	\$148,746	\$127,910

**Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates**

Regarding the sensitivity of the net OPEB liability for the University, to changes in healthcare cost trend rates, the following presents the University's liability, calculated using healthcare cost trend rates, as well as, what the plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher (in thousands of dollars):

	<u>1% Decrease</u>	<u>Current Health Care Cost Trend Rates</u>	<u>1% Increase</u>
Net OPEB Liability	\$139,461	\$148,746	\$159,505

Detailed information concerning the Plan is presented in the University's 2023 financial report, which is publicly available. Copies of this report may be requested from:

University of Missouri System  
118 University Hall  
Columbia, Missouri 65211  
[www.umsystem.edu](http://www.umsystem.edu)



**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 9 - Deferred Compensation**

**Missouri State Public Employees' Deferred Compensation Plan:**

In accordance with Internal Revenue Code Section 457, the State offers all employees the opportunity to participate in the Missouri State Public Employees' Deferred Compensation Plan. Under the Plan, employees are permitted to defer a portion of their current salary until future years.

All amounts of compensation deferred under the Plan must be held in a trust, custodial account, or annuity contract for the exclusive benefit of Plan participants and their beneficiaries. Investments are managed by the Plan's trustee under one of several investment options, or a combination thereof. The choice between the investment option(s) available by the Plan is made by the participants.

Copies of the Plan's financial statements may be requested from:

Plan Administrator  
c/o MOSERS  
P.O. Box 209  
907 Wildwood Drive  
Jefferson City, Missouri 65102-0209

**Missouri State Public Employees' Deferred Compensation Plan:**

The Plan was established by the Missouri State Public Employees' Deferred Compensation Commission in July 1995 pursuant to Section 401(a) of the Internal Revenue Code.

Under the Plan provisions, any employee of the State is eligible to participate in the Plan if he/she has been an employee of the State for at least 12 consecutive months preceding any employer contributions to the Plan, and is making continuous monthly deferrals of at least \$25 to the Missouri State Public Employees' Deferred Compensation Plan. The State, subject to appropriation, contributes \$25 or up to a maximum of \$75 per month for each employee that meets these requirements based on employee contribution.

The first employer contributions to the Plan were made in January 1996. The Plan receives contributions from employers as well as rollovers from other qualified plans. During fiscal year 2023, net rollovers and contributions to ICMA-RC were \$24,689,000.

Copies of the Plan's financial statements may be requested from:

Plan Administrator  
c/o MOSERS  
P.O. Box 209  
907 Wildwood Drive  
Jefferson City, Missouri 65102-0209

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 10 - Changes in Long-Term Liabilities**

The following is a summary of changes in long-term liabilities for the year ended June 30, 2023 (in thousands of dollars):

	*Balance July 1, 2022	Increases	Decreases	Balance June 30, 2023	Due Within One Year
<b>Governmental Activities:</b>					
Due to Other Entities	\$ 7,035	\$ 24,396	\$ (3,870)	\$ 27,561	\$ 11,473
General Obligation Bonds Payable	12,090	—	(12,090)	—	—
Other Bonds Payable	1,950,235	453,005	(394,695)	2,008,545	295,120
Unamortized Bond Premium/Discount	94,557	47,643	(31,381)	110,819	—
Obligations under Financed Purchase	31,417	6,997	(9,523)	28,891	6,132
Obligations Under Right-to-Use Assets - Leases	106,568	34,869	(23,031)	118,406	22,453
Obligations Under Right-to-Use Assets - Subscriptions	30,892	67,219	(42,392)	55,719	31,219
Pollution Remediation	50,261	151	(1,339)	49,073	2,613
Asset Retirement Obligations	1,815	—	(17)	1,798	—
Compensated Absences	197,480	279,303	(261,456)	215,327	187,666
Claims/Judgment Liability	229,132	695,459	(767,282)	157,309	92,016
Contingent Liabilities	70,023	18,727	(23,500)	65,250	40,538
2 <sup>nd</sup> Injury Fund Contingent Liabilities	2,315,842	92,166	(57,522)	2,350,486	57,522
Net Other Postemployment Benefit Obligation	3,165,973	210,386	(756,798)	2,619,561	—
Net Pension Liability	6,427,476	1,424,784	(124,163)	7,728,097	—
Total Governmental-Type Activities	<u>\$ 14,690,796</u>	<u>\$ 3,355,105</u>	<u>\$ (2,509,059)</u>	<u>\$ 15,536,842</u>	<u>\$ 746,752</u>
<b>Business-Type Activities:</b>					
Other Bonds Payable	\$ 57,575	\$ —	\$ (2,605)	\$ 54,970	\$ 2,620
Unamortized Bond Premium/Discount	(105)	—	8	(97)	—
Obligations Under Right-to-Use Assets - Leases	1,878	5	(547)	1,336	527
Obligations Under Right-to-Use Assets - Subscriptions	733	—	(355)	378	378
Claims/Judgment Liability	89,216	10,343	(10,067)	89,492	11,000
Grand Prize Winner Liability	117,658	81,082	(89,047)	109,693	82,464
Asset Retirement Obligations	2	—	—	2	—
Compensated Absences	1,426	1,089	(1,178)	1,337	1,307
Net Other Postemployment Benefit Obligation	11,107	985	(3,287)	8,805	—
Net Pension Liability	31,260	10,874	(948)	41,186	—
Total Business-Type Activities	<u>\$ 310,750</u>	<u>\$ 104,378</u>	<u>\$ (108,026)</u>	<u>\$ 307,102</u>	<u>\$ 98,296</u>

\*Beginning balances as of July 1, 2022, have been restated (see Note 17).

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 11 - Debt**

**Bonds:**

All of the State's Bonds are long-term liabilities and are reconciling items from governmental fund financial statements to government-wide financial statements, with the exception of Board of Public Buildings, Series A 2021. On the Government-Wide Statement of Net Position, the long-term liabilities are shown as the amounts due within one year from the date of the statement and the amounts due in more than one year from the date of the statement. Board of Public Buildings, Series A 2021, is paid with enterprise funds and is reported as a long-term obligation in the Proprietary Funds *Statement of Net Position*.

**General Obligation Bonds:**

The Board of Fund Commissioners of the State of Missouri, upon voter approval and subsequent authorization of the General Assembly, issues general obligation bonds that are secured by a pledge of the full faith, credit, and resources of the State. The principal and interest amounts are transferred one year in advance from the General Fund or other funds to the debt service funds from which principal and interest payments are made. There are no general obligation bonds that are currently outstanding.

As of June 30, 2023, \$594,494,240 of the Water Pollution Control Bonds; \$250,000,000 of the Fourth State Building Bonds; and \$45,000,000 of the Stormwater Control Bonds have been issued. The remaining authorization for the Water Pollution Control Bonds is \$130,505,760 and for Stormwater Control Bonds is \$155,000,000.

**Other Bonds:**

The Board of Public Buildings of the State of Missouri, upon the approval of the General Assembly, issues revenue bonds for building projects and commits state agencies to lease space in these buildings. The General Assembly appropriates to the Board, on behalf of the state agencies, amounts sufficient to pay the principal and interest on the bonds, maintain certain required reserves, and to pay the costs of operations. The total amount authorized for the Board equals \$1,545,000,000.

To take advantage of lower interest rates, the Board of Public Buildings has issued bonds to refund various outstanding bond issues. The following indicates the outstanding refunding bonds issued by the Board (in thousands of dollars):

	Date Issued	Amount Issued	Series Refunded	Amount Refunded
Board of Public Buildings:				
Series A 2011-Refunding	09/27/11	\$ 143,020	A 2001	\$ 126,850
			A 2003	12,620
			A 2006	3,175
Series A 2014-Refunding	08/19/14	88,680	A 2006	87,225
Series A 2015-Refunding	04/01/15	20,250	A 2011-Refunding	21,380
Series A 2020-Refunding	03/26/20	38,920	A 2011-Refunding	40,350
Series B 2020-Refunding	08/25/20	172,850	A 2012-Refunding	185,850
			A 2013-Refunding	19,635

The additional principal amount of the refunding bonds does not decrease the amount of the authorization.

As of June 30, 2023, the Board of Public Buildings Bonds had issued \$1,253,800,000 of the bond authorization. The remaining authorization is \$291,200,000.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 11 - Debt (cont.)**

The Board of Public Buildings Bonds issued and outstanding as of June 30, 2023, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Board of Public Buildings:						
Series A 2011-Refunding	1.0 - 5.0%	4/1; 10/1	9/11	10/1/28	\$ 143,020	\$ 25,080
Series A 2014-Refunding	1.0 - 5.0%	4/1; 10/1	8/14	10/1/30	88,680	53,730
Series A 2015-Refunding	5.0%	4/1; 10/1	4/15	10/1/24	20,250	20,250
Series A 2015	3.0 - 5.0%	4/1; 10/1	4/15	10/1/36	36,805	21,905
Series B 2015	3.0 - 5.0%	4/1; 10/1	9/15	4/1/30	60,000	29,955
Series A 2016	3.0 - 4.0%	4/1; 10/1	5/16	4/1/36	100,000	55,480
Series A 2017	2.0 - 5.0%	4/1; 10/1	9/17	4/1/32	77,165	51,005
Series A 2018	3.0 - 5.0%	4/1; 10/1	5/18	4/1/37	47,740	32,475
Series A 2020-Refunding	3.0 - 3.25%	4/1; 10/1	3/20	10/1/25	38,920	10,750
Series B 2020-Refunding	4.0 - 5.0%	4/1; 10/1	8/20	10/1/28	172,850	136,280
Series A 2021	0.3 - 2.75%	4/1; 10/1	10/21	4/1/41	60,885	54,970
Total Board of Public Buildings Bonds					<u>\$ 846,315</u>	<u>\$ 491,880</u>

As of June 30, 2023, the debt service requirements for principal and interest in future years for the Board of Public Buildings Bonds in governmental funds were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2024	\$ 57,045	\$ 15,966	\$ 73,011
2025	59,815	13,203	73,018
2026	61,555	10,472	72,027
2027	59,265	8,029	67,294
2028	58,810	5,841	64,651
2029-2033	118,460	9,914	128,374
2034-2037	21,960	1,526	23,486
Totals	<u>\$ 436,910</u>	<u>\$ 64,951</u>	<u>\$ 501,861</u>

As of June 30, 2023, the debt service requirements for principal and interest in future years for the Board of Public Buildings Bonds in enterprise funds were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2024	\$ 2,620	\$ 1,187	\$ 3,807
2025	2,640	1,166	3,806
2026	2,670	1,136	3,806
2027	2,705	1,100	3,805
2028	2,745	1,057	3,802
2029-2033	14,520	4,496	19,016
2034-2038	16,250	2,770	19,020
2039-2041	10,820	591	11,411
Totals	<u>\$ 54,970</u>	<u>\$ 13,503</u>	<u>\$ 68,473</u>

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 11 - Debt (cont.)**

The Missouri Development Finance Board (MDFB) issued \$92,660,000 of Series 2014 Bonds dated December 10, 2014 and \$97,225,000 of Series 2016 Bonds dated December 15, 2016, to fund the replacement of the Fulton State Hospital. These bonds are special, limited obligations of the Board and do not constitute a pledge of the full faith and credit of the State. However, under a financing agreement, the Office of Administration will request that the Governor's annual budget request to the General Assembly include the State's financing amount for principal and interest each year.

The MDFB – Fulton State Hospital Project Bonds issued and outstanding as of June 30, 2023, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Fulton State Hospital Project Bonds:						
Series 2014	2.125 - 5.0%	4/1; 10/1	12/14	10/1/32	\$ 92,660	\$ 36,940
Series 2016	4.0 - 5.0%	4/1; 10/1	12/16	10/1/31	97,225	27,085
Total Fulton State Hospital Bonds					<u>\$ 189,885</u>	<u>\$ 64,025</u>

As of June 30, 2023, the debt service requirements for principal and interest in future years for the Fulton State Hospital Project Bonds (based on the financing agreement between the State and the Board) were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2024	\$ 6,475	\$ 2,237	\$ 8,712
2025	6,710	2,000	8,710
2026	6,965	1,738	8,703
2027	7,245	1,451	8,696
2028	7,540	1,153	8,693
2029-2033	29,090	2,754	31,844
Totals	<u>\$ 64,025</u>	<u>\$ 11,333</u>	<u>\$ 75,358</u>

The Missouri Development Finance Board (MDFB) issued \$33,800,000 of Series A 2016 Bonds dated March 11, 2016, to fund the State Historical Society project. These bonds are special, limited obligations of the Board and do not constitute a pledge of the full faith and credit of the State. However, under a financing agreement, the Office of Administration will request that the Governor's annual budget request to the General Assembly include the State's financing amount for principal and interest each year.

The MDFB – State Historical Society Project Bonds issued and outstanding as of June 30, 2023, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
State Historical Society Project Bonds:						
Series A 2016	2.0 - 5.0%	4/1; 10/1	3/16	10/1/35	<u>\$ 33,800</u>	<u>\$ 24,340</u>

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 11 - Debt (cont.)**

As of June 30, 2023, the debt service requirement of the State for principal and interest in future years for the State Historical Society Project were as follows (in thousands of dollars):

<u>Fiscal Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2024	\$ 1,555	\$ 748	\$ 2,303
2025	1,605	692	2,297
2026	1,665	627	2,292
2027	1,710	577	2,287
2028	1,760	524	2,284
2029-2033	9,605	1,738	11,343
2034-2036	6,440	300	6,740
Totals	<u>\$ 24,340</u>	<u>\$ 5,206</u>	<u>\$ 29,546</u>

**State Road Bonds:**

The Missouri Highways and Transportation Commission authorized by Article IV, Section 29-34 of the Missouri Constitution and Section 226.133 of the State Highway Act, issues bonds for highway construction and repairs. Under the Missouri Constitution, the principal and interest of the State Road Bonds are payable solely from the revenues of the Missouri Road Fund. State Road Bonds have the following levels of priority: Senior Bonds, First Lien Bonds, Second Lien Bonds, and Third Lien Bonds. Proceeds from State Road Bonds are used for the purpose of constructing and maintaining the State's highways. As of June 30, 2023, the Missouri Highways and Transportation Commission had issued \$4,532,525,000. In addition, Senate Concurrent Resolution 14 authorized \$301,000,000 in Missouri Highways and Transportation Commission bonds to renovate bridges and other important transportation infrastructure. The Third Lien State Road Bonds, Series B 2019 and the Third Lien State Road Bonds, Series A 2021 are payable from the General Revenue Fund.

To take advantage of lower interest rates, the Missouri Highways and Transportation Commission has issued Bonds to refund various outstanding bond issues. The following indicates the outstanding refunding bonds issued by the Commission (in thousands of dollars):

	<u>Date Issued</u>	<u>Amount Issued</u>	<u>Series Refunded</u>	<u>Amount Refunded</u>
Senior Lien State Road Bonds:				
Series A 2014-Refunding	6/3/14	589,015	A 2006	\$ 149,150
			B 2006	503,330
Series B 2014-Refunding	6/3/14	311,975	2007	325,290
Series A 2019-Refunding	5/13/19	102,705	A 2008	68,605
			A 2009	42,695

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 11 - Debt (cont.)**

The State Road Bonds issued and outstanding as of June 30, 2023, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Missouri Highways and Transportation Commission:						
State Road Bonds:						
Series B 2009	4.802 - 5.252%	5/1; 11/1	9/09	5/1/33	\$ 404,375	\$ 357,310
Series C 2009-Third Lien	4.313 - 5.213%	5/1; 11/1	11/09	5/1/29	300,000	154,075
Series B 2010	4.72 - 5.02%	5/1; 11/1	3/10	5/1/25	56,135	30,365
Series A 2014-Refunding	2.00 - 5.00%	5/1; 11/1	6/14	5/1/26	589,015	298,860
Series B 2014-Refunding	3.00 - 5.00%	5/1; 11/1	6/14	5/1/25	311,975	7,375
Series A 2019-Refunding	5.00 %	5/1; 11/1	5/19	5/1/25	102,705	22,605
Series B 2019-Third Lien	5.00 %	5/1; 11/1	12/19	11/1/26	178,370	87,740
Series A 2021-Third Lien	5.00 %	5/1; 11/1	12/21	11/1/26	88,955	71,935
Series A 2022-Third Lien	4.00 - 5.00%	5/1; 11/1	12/22	5/1/33	453,005	453,005
Total Missouri Highways and Transportation Commission					<u>\$ 2,484,535</u>	<u>\$ 1,483,270</u>

As of June 30, 2023, debt service requirements for principal and interest in future years for the Missouri Highways and Transportation Commission were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2024	\$ 230,045	\$ 82,997	\$ 313,042
2025	254,790	63,072	317,862
2026	246,400	50,250	296,650
2027	144,235	37,764	181,999
2028	109,580	31,208	140,788
2029-2033	498,220	73,929	572,149
Totals	<u>\$ 1,483,270</u>	<u>\$ 339,220</u>	<u>\$ 1,822,490</u>

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 11 - Debt (cont.)**

**Component Units' Bonds and Direct Placements** - The following bonds are included in the balance sheet of the college and universities and the non-major component units.

Major

College and Universities:

The college and universities of the State issue revenue bonds for various projects on each respective campus. Bonds are payable, both principal and interest, only out of net income and revenues arising from operations of facilities funded by the bonds. As of June 30, 2023, debt service requirements for principal and interest for the college and universities were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Bonds from Direct Placements		Other Bonds		Totals
	Principal	Interest	Principal	Interest	
2024	\$ 17,314	\$ 3,802	\$ 183,007	\$ 98,237	\$ 302,360
2025	11,879	3,414	58,635	79,761	153,689
2026	11,511	3,122	161,515	76,321	252,469
2027	11,754	2,834	64,285	72,744	151,617
2028	11,766	2,545	154,375	68,915	237,601
2029-2033	55,276	8,601	460,875	278,474	803,226
2034-2038	27,545	2,848	211,830	198,630	440,853
2039-2043	8,394	372	326,545	125,692	461,003
2044-2048	—	—	158,825	50,177	209,002
2049-2053	—	—	102,545	38,728	141,273
2054-2058	—	—	150,000	9,533	159,533
Totals <sup>(1)</sup>	<u>\$ 155,439</u>	<u>\$ 27,538</u>	<u>\$ 2,032,437</u>	<u>\$ 1,097,212</u>	<u>\$ 3,312,626</u>

<sup>(1)</sup>The bond schedule does not include notes payable, therefore, it differs from the bonds and notes payable amount reported in the statements.

Non-Major

Missouri Development Finance Board:

In December 2000, the Board issued \$6,500,000 in St. Louis Convention Center Hotel Series 2000B, taxable infrastructure facilities revenue bonds and \$14,600,000 in St. Louis Convention Center Hotel Series 2000C, tax-exempt infrastructure facilities revenue bonds, respectively for the purpose of paying the costs of acquiring land and constructing a parking garage. These bonds were remarketed in June 2020 as \$4,590,000 2020B and \$4,730,000 2020C bonds, replacing 2000B and 2000C, respectively. Bonds are payable, both principal and interest, out of revenues derived from the operation of the parking garage.

In April 2010, the Board issued \$9,000,000 in Seventh Street Garage Series 2010, tax exempt infrastructure facilities revenue bonds.



**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 11 - Debt (cont.)**

The Missouri Development Finance Board Revenue Bonds issued and outstanding as of June 30, 2023, were as follows (in thousands of dollars):

	Interest Rates	Payment Dates	Issue Date	Final Maturity Date	Issued	Outstanding
Missouri Development Finance Board:						
Revenue Bonds						
Series 2010	Variable	monthly	4/10	10/1/33	\$ 9,000	\$ 3,494
Series 2020B/C	Variable	monthly	6/20	12/1/49	9,320	8,390
Total Missouri Development Finance Board Revenue Bonds					<u>\$ 18,320</u>	<u>\$ 11,884</u>

As of June 30, 2023, the debt service requirements for principal and interest in future years for the Missouri Development Finance Board Revenue Bonds were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Principal	Interest	Totals
2024	\$ 585	\$ 437	\$ 1,022
2025	597	419	1,016
2026	609	430	1,039
2027	623	404	1,027
2028	637	378	1,015
2029-2033	3,405	1,063	4,468
2034-2038	1,688	636	2,324
2039-2043	1,550	449	1,999
2044-2048	1,550	263	1,813
2049-2050	640	64	704
Totals <sup>(1)</sup>	<u>\$ 11,884</u>	<u>\$ 4,543</u>	<u>\$ 16,427</u>

<sup>(1)</sup>The bond schedule does not include notes payable, therefore, it differs from the bonds and notes payable amount reported in the statements.

The annual debt service schedule assumes an interest rate of 4.0 percent, representing the average interest rate at June 30, 2023, for the Series 2020B and Series 2020C bonds. For the period May 1, 2015 through maturity, the Seventh Street Garage bonds will carry a fixed rate of interest recalculated every five years. The rate for the period beginning May 2015 and ending April 2020 was 4.25 percent. For the five year period beginning May 2020 and ending May 2025, the rate is a monthly term of LIBOR on the first day of the month not to be less than 3.0 percent. The rate for the period beginning May 2020 is assumed to be 3.0 percent.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 11 - Debt (cont.)**

**Bond Transactions of the State of Missouri** - The following schedule is a summary of bond activity for the fiscal year ended June 30, 2023 (in thousands of dollars):

	Governmental Funds		Enterprise Funds	Component Units		
	General Obligation Bonds	Other Bonds	Other Bonds	Bonds from Direct Placements	Other Revenue Bonds	Totals
Bonds Payable at July 1, 2022	\$ 12,090	\$1,950,235	\$ 57,575	\$ —	\$ —	\$2,019,900
Bond Issuance	—	453,005	—	—	—	453,005
Bonds Retired	(12,090)	(394,695)	(2,605)	—	—	(409,390)
Subtotal	—	2,008,545	54,970	—	—	2,063,515
College and Universities <sup>(1)</sup>	—	—	—	155,439	2,032,437	2,187,876
MO Development Finance Board	—	—	—	—	11,884	11,884
Bonds Payable at June 30, 2023	\$ —	\$2,008,545	\$ 54,970	\$ 155,439	\$2,044,321	\$4,263,275

<sup>(1)</sup> Detailed information for college and universities are not shown.

**Financed Purchases from Direct Borrowings:**

The State has entered into various agreements for financed purchases from direct borrowings for buildings, equipment, and software. Through contracts with Central Bank, the State has a \$5.9 million obligation outstanding as of June 30, 2023, for governmental activities. These financed purchases are secured with collateral of capital assets in the amount of \$11.7 million. In the event of default, the lease shall be terminated and the resulting property returned to the lessor. If the termination is the result of non-appropriation, the State shall deliver the property to the lessor within 10 business days after the termination of the lease schedule. If the property is not delivered within 10 business days, then the State shall also be responsible for the payment of damages in an amount equal to the amount of the lease payments that would have thereafter come due on the lease schedule had it not been terminated. The State had an unused line of credit in the amount of \$73.5 million at the end of fiscal year 2023.

The State has entered into an agreement for financed purchases from direct borrowings for energy star equipment through a contract with Bank of America. These purchases are secured with capital assets as collateral with a value of \$3.8 million. The State has a \$0.2 million obligation outstanding as of June 30, 2023, for governmental activities. In the event of default, the lease shall be terminated and the resulting property returned to the lessor. If the termination is the result of non-appropriation, the State shall deliver the property to the lessor within 10 business days after the termination of the lease schedule. If the property is not delivered within 10 business days, then the State shall also be responsible for the payment of damages in an amount equal to the amount of the lease payments that would have thereafter come due on the lease schedule had it not been terminated. The State had no available line of credit at the end of fiscal year 2023.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 11 - Debt (cont.)**

Through a contract with IBM, the State has \$5.7 million of financed purchases from direct borrowings outstanding as of June 30, 2023, for governmental activities. These financed purchases are secured with capital assets in the amount of \$15.7 million. The State of Missouri can terminate the agreement with written notice prior to 90 days of each starting anniversary. Upon termination, the State will pay to IBM all amounts due and payable including cross-band allotment offerings, termination and/or financing prepayments and applicable taxes on or before the termination. The State of Missouri may elect to cancel the fixed term license program under the agreement by giving IBM 30 day's written notice and may receive a prorated credit for a prepaid term. The prorated credit may be used to purchase IBM programs prior to the end date or termination of the remaining agreement. The credits are not transferable, cannot be converted to cash, and upon expiration eligible credit will be forfeited. The State had no available line of credit at the end of fiscal year 2023.

The State has entered into an agreement for financed purchases from direct borrowings for Leasehold Revenue Bonds through a contract with Missouri Development Finance Board. The State's obligation under the purchase does not constitute a general obligation or other indebtedness of the State. Ownership transfers to the State at the end of the term. The State has a \$17.1 million obligation outstanding as of June 30, 2023. The payments under the agreement have been structured in the amounts sufficient to pay principal and interest on the Leasehold Revenue Bonds issued by the Board. In November 2005, the Board issued \$28,995,000 of the Leasehold Revenue Bonds Series 2005 for the purpose of purchasing buildings in Florissant, St. Louis, and Jennings. In May 2006, the Board issued \$9,865,000 of Leasehold Revenue Bonds Series for the purpose of purchasing one building in St. Louis. In June 2013, the Board issued \$21,820,000 of Leasehold Refunding Bond Series A 2013 and \$7,450,000 of Leasehold Revenue Refunding Bonds Series B 2013 for the purpose of refunding \$20,805,000 of Leasehold Revenue Bonds Series 2005 and \$7,100,000 of Leasehold Revenue Bonds Series 2006, respectively. The payments are subject to annual appropriation by the State legislature. The State had no available line of credit at the end of fiscal year 2023.

As of June 30, 2023, debt service requirements for principal and interest in future years for direct borrowings were as follows (in thousands of dollars):

Fiscal Year Ended June 30	Financed Purchases from Direct Borrowings					
	Governmental Funds		Internal Service Funds		College and Universities	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 1,610	\$ 82	\$ 4,522	\$ 738	\$ 13,959	\$ 1,635
2025	1,170	54	3,744	612	14,183	1,634
2026	1,100	33	3,207	495	11,846	1,246
2027	359	14	3,026	380	9,215	982
2028	135	2	3,123	271	12,079	725
2029-2033	—	—	6,895	321	12,160	1,469
2034-2038	—	—	—	—	3,864	336
Total	\$ 4,374	\$ 185	\$ 24,517	\$ 2,817	\$ 77,306	\$ 8,027

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 12 - Defeased Debt**

**A. Current Year Debt Defeasance**

On August 11, 2022, the State defeased the University of Missouri Lafferre Hall Project in the amount of \$6,925,000. This project is part of the Board of Public Buildings Series A 2015 New Money Bonds. The defeasance is an extinguishment of the debt as the Board was legally released from its obligation. Accordingly, the amount defeased is excluded from the Statement of Net Assets.

On August 11, 2022, the State defeased the State Facilities Project and the State Capitol Project in the amount of \$2,050,000. These projects are part of the Board of Public Buildings Series A 2018 Bonds. The defeasance is an extinguishment of the debt as the Board was legally released from its obligation. Accordingly, the amount defeased is excluded from the Statement of Net Assets.

On August 11, 2022, the State defeased the Fulton State Hospital Project in the amounts of \$34,565,000 and \$53,725,000. This project is part of the Missouri Development Finance Board Series 2014 and Series 2016. The defeasance is an extinguishment of the debt as the Board was legally released from its obligation. Accordingly, the amount defeased is excluded from the Statement of Net Assets.

During fiscal year 2023, Truman State University called and defeased the 2015 series of revenue bonds, in the amount of \$8,885,000. As a result, the liability for the bond has been removed from the financial statements and the University saved \$1,900,000 in interest expense.

**B. Cumulative Debt Defeasances**

Various bond issues have been defeased by the advance refunding of bonds. Irrevocable escrow accounts, containing proceeds of the refunding bond issues in the form of cash and U.S. government securities, are used to pay principal, interest, or redemption prices of the defeased bonds as and when due.

For financial reporting purposes, the following debt has been defeased via an advance refunding and, therefore, removed as a liability from the college and universities Statement of Net Position.

College and Universities - As of June 30, 2023, bonds outstanding of \$36,018,000 are defeased.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 13 - Payables and Receivables**

A summary of accounts payable and accounts receivable at June 30, 2023, is shown below (in thousands of dollars):

	Governmental Activities	Business-Type Activities	Balance June 30, 2023
Accounts Payable:			
Taxpayers	\$ 369,524	\$ 269	\$ 369,793
Other Governments	163,683	18	163,701
Vendors	1,779,949	50,439	1,830,388
Employees	151,971	704	152,675
Other	126,810	303	127,113
Total Accounts Payable	<u>\$ 2,591,937</u>	<u>\$ 51,733</u>	<u>\$ 2,643,670</u>
Accounts Receivable with expected date of receipt within one year:			
Taxpayers	\$ 1,980,685	\$ 2,116	\$ 1,982,801
Other Governments	1,312,536	43	1,312,579
Vendors	320,426	—	320,426
Customers	224,268	187,085	411,353
Interest Receivable	97,055	766	97,821
Loans Receivable	1,511,332	43	1,511,375
Other	147,844	—	147,844
Lease Receivables with date of receipt within one year:			
Land	650	22	672
Building	284	—	284
	<u>5,595,080</u>	<u>190,075</u>	<u>5,785,155</u>
Accounts Receivable with expected date of receipt greater than one year:			
Taxpayers	2,105,405	—	2,105,405
Other Governments	203	—	203
Vendors	23,128	—	23,128
Customers	142,692	—	142,692
Other	426,913	—	426,913
Lease Receivables with date of receipt greater than one year:			
Land	531	585	1,116
Building	492	—	492
	<u>2,699,364</u>	<u>585</u>	<u>2,699,949</u>
Total Receivables	8,294,444	190,660	8,485,104
Amounts not expected to be collected	(726,206)	—	(726,206)
Receivables, net	<u>\$ 7,568,238</u>	<u>\$ 190,660</u>	<u>\$ 7,758,898</u>

Governmental activities lease receivables are held primarily by Missouri Road fund and business-type activities lease receivables are held by State Parks.

For the fiscal year ended June 30, 2023, the statement of activities includes lease revenues and interest of \$975,000 and \$64,000, respectively for governmental activities and \$20,000 and \$16,000 for business-type activities. There was no additional revenue for variable and other payments not included in the measurement of the lease receivable.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 14 - Deferred Inflows and Outflows**

Deferred outflows of resources are defined as consumption of net assets by the government that is applicable to a future reporting period. Deferred inflows of resources are defined as acquisition of net assets by the government that is applicable to a future reporting period. Deferred outflows increase net position, similar to assets and deferred inflows decrease net position, similar to liabilities.

The components of deferred outflows of resources and deferred inflows of resources reported in the government-wide financial statements as of June 30, 2023, are as follows (in thousands):

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Deferred Outflows of Resources</b>				
Pension Differences Between Expected and Actual Experience	\$ 88,836	\$ 591	\$ 89,427	\$ 145,560
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	325,576	2,465	328,041	155,744
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	13,949	108	14,057	21,680
Pension Changes in Assumptions	259,783	1,100	260,883	145,738
Pension Contributions Subsequent to the Measurement Date	758,324	3,707	762,031	86,547
OPEB Differences Between Expected and Actual Experience	57,893	458	58,351	11,514
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	12,602	100	12,702	5
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	609	5	614	57
OPEB Changes in Assumptions	141,098	—	141,098	17,225
OPEB Contributions Subsequent to the Measurement Date	97,110	571	97,681	28
Asset Retirement Obligation Amortization	720	—	720	47,449
Deferred for Refunding Bonds	6,813	—	6,813	15,303
Cash Flow Hedge	—	—	—	3,691
<b>Total Deferred Outflows of Resources</b>	<b>\$ 1,763,313</b>	<b>\$ 9,105</b>	<b>\$ 1,772,418</b>	<b>\$ 650,541</b>
<b>Deferred Inflows of Resources</b>				
Pension Differences Between Expected and Actual Experience	\$ 30,005	\$ 12	\$ 30,017	\$ 4,723
Pension Changes in Assumptions	2,548	—	2,548	—
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	192,737	—	192,737	—
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	20,191	157	20,348	18,404
OPEB Differences Between Expected and Actual Experience	72,660	108	72,768	12,269
OPEB Changes in Assumptions	805,215	3,857	809,072	119,236
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	—	—	—	2,255
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	1,912	15	1,927	163
Leases	2,003	593	2,596	26,568
Deferred for Refunding Bonds	1,305	—	1,305	—
Charitable Annuities	—	—	—	14,808
<b>Total Deferred Inflows of Resources</b>	<b>\$ 1,128,576</b>	<b>\$ 4,742</b>	<b>\$ 1,133,318</b>	<b>\$ 198,426</b>

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 14 - Deferred Inflows and Outflows (cont.)**

Deferred inflows and outflows of resources balances are as follows (in thousands):

Deferred inflows of resources on the governmental funds balance sheet as of June 30, 2023, include unavailable revenues and deferred inflows in relation to leases. Unavailable revenues are those for which asset recognition criteria has not been met for governmental funds, which uses the modified accrual basis of accounting (in thousands):

<b>Governmental Funds</b>	General Fund	Public Education	Conservation and Environmental Protection	Missouri Road Fund	Non-Major Governmental Funds	Total
<b>Deferred Inflows of Resources</b>						
Leases	\$ —	\$ —	\$ —	\$ 1,212	\$ —	\$ 1,212
Unavailable Revenue	2,393,662	138,544	13,400	9,478	303,603	2,858,687
<b>Total Deferred Inflows of Resources</b>	<b>\$ 2,393,662</b>	<b>\$ 138,544</b>	<b>\$ 13,400</b>	<b>\$ 10,690</b>	<b>\$ 303,603</b>	<b>\$ 2,859,899</b>

<b>Proprietary</b>	State Lottery	Non-Major Funds	Total Enterprise Funds	Governmental Activities – Internal Service Funds
<b>Deferred Outflows of Resources</b>				
Pension Differences Between Expected and Actual Experience	\$ 325	\$ 266	\$ 591	\$ 2,268
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	1,356	1,109	2,465	9,472
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	59	49	108	550
Pension Changes in Assumptions	605	495	1,100	4,222
Pension Contributions Subsequent to the Measurement Date	2,036	1,671	3,707	14,500
OPEB Differences Between Expected and Actual Experience	253	205	458	1,642
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	55	45	100	357
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	3	2	5	17
OPEB Contributions Subsequent to the Measurement Date	314	257	571	2,073
<b>Total Deferred Outflows of Resources</b>	<b>\$ 5,006</b>	<b>\$ 4,099</b>	<b>\$ 9,105</b>	<b>\$ 35,101</b>
<b>Deferred Inflows of Resources</b>				
Pension Differences Between Expected and Actual Experience	\$ 7	\$ 5	\$ 12	\$ 48
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	87	70	157	592
OPEB Differences Between Expected and Actual Experience	60	48	108	388
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions-OPEB	8	7	15	54
OPEB Changes in Assumptions	2,130	1,727	3,857	13,831
Leases	—	593	593	791
<b>Total Deferred Inflows of Resources</b>	<b>\$ 2,292</b>	<b>\$ 2,450</b>	<b>\$ 4,742</b>	<b>\$ 15,704</b>

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 14 - Deferred Inflows and Outflows (cont.)**

<b><u>Fiduciary</u></b>	Pension (And Other Employee Benefit) Trust Funds	Private- Purpose Trust Funds
<b>Deferred Outflows of Resources</b>		
Pension Differences Between Expected and Actual Experience	\$ —	\$ 25
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	—	106
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	—	5
Pension Changes in Assumptions	—	47
Pension Contributions Subsequent to the Measurement Date	—	160
OPEB Differences Between Expected and Actual Experience	434	20
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	57	4
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	556	—
Changes in Assumptions- OPEB	200	—
OPEB Contributions Subsequent to the Measurement Date	340	25
<b>Total Deferred Outflows of Resources</b>	<b>\$ 1,587</b>	<b>\$ 392</b>
<b>Deferred Inflows of Resources</b>		
Pension Differences Between Expected and Actual Experience	\$ —	\$ 1
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	—	7
OPEB Differences Between Expected and Actual Experience	77	4
OPEB Changes in Assumptions	2,670	167
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	239	—
<b>Total Deferred Inflows of Resources</b>	<b>\$ 2,986</b>	<b>\$ 179</b>



**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 14 - Deferred Inflows and Outflows (cont.)**

<b><u>Component Units</u></b>	<b><u>College and Universities</u></b>	<b><u>Non-Major</u></b>
<b>Deferred Outflows of Resources</b>		
Pension Differences Between Expected and Actual Experience	\$ 145,510	\$ 50
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	155,535	209
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	21,614	66
Pension Changes in Assumptions	145,645	93
Pension Contributions Subsequent to the Measurement Date	86,264	283
OPEB Differences Between Expected and Actual Experience	11,490	24
OPEB Net Differences Between Projected and Actual Earnings on Pension Plan Investments	—	5
OPEB Changes in Assumptions	17,225	—
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	—	57
OPEB Contributions Subsequent to the Measurement Date	—	28
Asset Retirement Obligation Amortization	47,449	—
Deferred for Refunding Bonds	15,303	—
Cash Flow Hedge	3,691	—
<b>Total Deferred Outflows of Resources</b>	<b>\$ 649,726</b>	<b>\$ 815</b>
<b>Deferred Inflows of Resources</b>		
Pension Differences Between Expected and Actual Experience	\$ 4,722	\$ 1
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	18,135	269
OPEB Differences Between Expected and Actual Experience	12,263	6
OPEB Net Differences Between Projected and Actual Earnings on Pension Plan Investments	2,255	—
OPEB Changes in Assumptions	119,032	204
Changes in Proportion and Differences Between OPEB Plan Contributions and Proportionate Share of Contributions	—	163
Leases	21,274	5,294
Charitable Annuities	14,808	—
<b>Total Deferred Inflows of Resources</b>	<b>\$ 192,489</b>	<b>\$ 5,937</b>

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 15 - Interfund Assets and Liabilities**

A summary of interfund assets and liabilities at June 30, 2023, is shown below (in thousands of dollars):

	<b>Due From Other Funds, Component Units, and Primary Government</b>				
	Public Education	Non-Major Governmental Funds	Unemployment	Non-Major Enterprise Funds	Internal Service Funds
<b>Due to Other Funds, Component Units, and Primary Government</b>					
General Fund	\$ —	\$ —	\$ —	\$ 43	\$ 4,679
Conservation and Environmental Protection	—	—	—	16	216
Missouri Road Fund	—	—	—	—	268
Non-Major Governmental Funds	—	—	361	—	799
State Lottery	13,841	—	—	—	55
Unemployment Compensation	—	1,099	—	—	—
Non-Major Enterprise Funds	—	—	—	—	13
Internal Service Funds	—	—	—	—	288
Non-Major Component Units	—	—	—	—	1
<b>Totals</b>	<b>\$ 13,841</b>	<b>\$ 1,099</b>	<b>\$ 361</b>	<b>\$ 59</b>	<b>\$ 6,319</b>

**Continues Below**

	Pension (and OPEB) Trust Funds	Totals
<b>Due to Other Funds, Component Units, and Primary Government</b>		
General Fund	\$ —	\$ 4,722
Conservation and Environmental Protection	—	232
Missouri Road Fund	—	268
Non-Major Governmental Funds	—	1,160
State Lottery	—	13,896
Unemployment Compensation	—	1,099
Non-Major Enterprise Funds	—	13
Internal Service Funds	616	904
Non-Major Component Units	—	1
<b>Totals</b>	<b>\$ 616</b>	<b>\$ 22,295</b>

	<b>Advance From Component Units</b>
	<b>Missouri Road Fund</b>
<b>Advance To Primary Government</b>	
Non-Major Component Units	\$ 24,396

During the consolidation process for the Government-Wide Statement of Net Position, interfund payables and receivables were eliminated for governmental activities in the amount of \$6,250,000.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 16 - Interfund Transfers**

All transfers must be legally authorized by the legislature through transfer appropriations. Interfund transfers for the fiscal year ended June 30, 2023, were as follows (in thousands of dollars):

<b>Transfers In:</b>					
	General Fund	Public Education	Conservation and Environmental Protection	Missouri Road Fund	Non-Major Governmental Funds
<b>Transfers Out:</b>					
General Fund	\$ —	\$ 1,009,733	\$ 1,474	\$ 45,249	\$ 277,548
Public Education	38,545	—	—	—	—
Conservation and Environmental Protection	984	—	—	—	—
Non-Major Governmental Funds	12,576	5,000	—	627,794	4,100
State Lottery	—	395,390	—	—	—
Unemployment Compensation	405	—	—	—	3,144
Non-Major Enterprise Funds	30	—	—	—	—
Internal Service Funds	8,397	—	—	—	19
<b>Totals</b>	<b>\$ 60,937</b>	<b>\$ 1,410,123</b>	<b>\$ 1,474</b>	<b>\$ 673,043</b>	<b>\$ 284,811</b>

	State Lottery	Unemployment Compensation	Non-Major Enterprise Funds	Internal Service Funds	Totals
<b>Transfers Out:</b>					
General Fund	\$ —	\$ 8,970	\$ 1,314	\$ 2,600	\$ 1,346,888
Public Education	—	—	—	—	38,545
Conservation and Environmental Protection	—	—	—	—	984
Non-Major Governmental Funds	—	—	—	53	649,523
State Lottery	—	—	—	—	395,390
Unemployment Compensation	—	—	—	—	3,549
Non-Major Enterprise Funds	—	—	—	—	30
Internal Service Funds	13	—	—	20	8,449
<b>Totals</b>	<b>\$ 13</b>	<b>\$ 8,970</b>	<b>\$ 1,314</b>	<b>\$ 2,673</b>	<b>\$ 2,443,358</b>

Principal reasons for interfund transfers include:

- moving general revenue funds to support elementary and secondary education
- moving state lottery funds to support elementary and secondary education
- moving general revenue funds to support social assistance programs reported in non-major governmental funds
- moving funds related to the construction of capital assets

During fiscal year 2023, there were transfers of \$1,000 from internal service funds to the general fund and special revenue funds due to funding source changes relating to leased assets. These are lease liability and capital assets in the internal service funds and excluded from the governmental funds; therefore these transfers are not included in the reconciliation. This is because governmental funds use the modified accrual basis of accounting and therefore do not report lease liability or capital assets on their financial statements. These transfers were eliminated at government wide.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 17 - Restatements**

During fiscal year 2023, additional information became available which required fund equity amounts. The following table presents a summary of these restatements by fund (in thousands of dollars):

	June 30, 2022 Fund Balance/Net Position Previously Reported	Prior Period Adjustments	June 30, 2022 Fund Balance/Net Position Restated
<b>GOVERNMENTAL FUNDS</b>			
<b>Major Governmental Funds</b>			
General Fund	\$ 8,684,226	\$ 15,220	\$ 8,699,446
Conservation and Environmental Protection	2,334,443	(65)	2,334,378
Missouri Road Fund	1,129,881	1,412	1,131,293
<b>Non-Major Governmental Funds</b>			
Special Revenue	1,096,716	(3,848)	1,092,868
<b>Total Governmental Funds</b>	<b>\$ 13,245,266</b>	<b>\$ 12,719</b>	<b>\$ 13,257,985</b>
<b>PROPRIETARY FUNDS</b>			
<b>Major Proprietary Funds</b>			
State Lottery	\$ (17,685)	\$ 149	\$ (17,536)
Unemployment Compensation	835,622	3,182	838,804
<b>Non-Major Proprietary Funds</b>			
Enterprise	85,871	(24)	85,847
Internal Service	464,662	(602)	464,060
<b>Total Proprietary Funds</b>	<b>\$ 1,368,470</b>	<b>\$ 2,705</b>	<b>\$ 1,371,175</b>
<b>FIDUCIARY FUNDS</b>			
Custodial Funds	\$ 1,597,124	\$ 10,371	\$ 1,607,495
<b>Total Fiduciary Funds</b>	<b>\$ 1,597,124</b>	<b>\$ 10,371</b>	<b>\$ 1,607,495</b>
<b>DISCRETELY PRESENTED COMPONENT UNITS</b>			
College and Universities	\$ 7,438,370	\$ (6,341)	\$ 7,432,029
<b>Total Component Units</b>	<b>\$ 7,438,370</b>	<b>\$ (6,341)</b>	<b>\$ 7,432,029</b>

**Breakdown of restatements by type:**

- General Fund, the restatement is due to a decrease of cash and cash equivalents of \$578,000, an increase of accounts receivable of \$129,239,000, an increase in deferred inflows of resources due to unavailable revenues by \$129,240,000 and a decrease of \$15,854,000 in escheat/unclaimed property. In addition, the reclassification of the Investor Restitution Fund from a general fund to a custodial fund decreased cash and cash equivalents by \$20,000, decreased investments by \$35,000, decreased accounts receivable by \$23,530,000, and decreased deferred inflows of resources due to unavailable revenues by \$23,530,000.
- Public Education, had a net restatement of \$0 due to an increase of accounts receivable of \$104,999,000 and an increase in deferred inflows of resources due to unavailable revenues by \$104,999,000.
- Conservation and Environmental Protection, the restatement is due to a decrease in accounts receivable of \$65,000.
- Missouri Road Fund, the restatement is due to an increase of prepaid items of \$1,412,000.
- Non-major special revenue funds, the restatement is due to an increase in accounts receivable by \$336,567,000, a decrease in due from other funds by \$777,000, an increase in due to other funds of \$2,405,000 and an increase in deferred inflows of resources due to unavailable revenues by \$337,233,000.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 17 - Restatements (cont.)**

- Lottery, the restatement is due to an increase in capital assets (net of accumulated depreciation/amortization) of \$882,000 and an increase in lease liability of \$733,000 due to the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.
- Unemployment Compensation, the restatement is due to a increase in due from other funds of \$2,405,000 and an decrease in due to other funds of \$777,000.
- Non-major enterprise funds, the restatement is due to a decrease in accounts receivable of \$37,000, an increase in capital assets (net of accumulated depreciation/amortization) of \$17,000, and an increase in lease liability of \$4,000.
- Non-major internal service funds, the restatement is due to an increase in accounts receivable of \$21,000, a decrease of capital assets (net of accumulated depreciation/amortization) of \$505,000 and an increase in deferred inflows for lease receivables of \$118,000.
- Custodial Funds, the restatement is due to a decrease of cash and cash equivalents of \$28,992,000, a decrease of investment of \$11,343,000, an increase of accounts receivable of \$27,099,000 and a decrease of accounts payable of \$27,000. In addition, the reclassification of the Investor Restitution Fund from a general fund to a custodial fund increased cash by \$20,000, increased investments by \$35,000, and increased accounts receivable by \$23,525,000.
- Discretely presented component units - colleges and universities, the restatement is due to a decrease in net receivable of \$4,707,000, a decrease in capital assets (net of accumulated depreciation/amortization) of \$3,084,000, an increase in inventory of \$2,709,000, a decrease in deferred outflows of \$14,000, a decrease in deferred inflows of \$8,000, a decrease in other post employment benefit obligations of \$239,000 and an increase in net position by \$390,000 due to the implementation of GASB Statement No. 96, *Subscription-Based information Technology Arrangements*. In addition, Harris-Stowe college had an increase in net position of \$747,000 due to only receiving a draft ACFR for period ending June 30, 2022. Harris-Stowe no longer includes Harris-Stowe Foundation Inc. as a discretely presented component unit in their financial statement causing a decrease in net position of \$2,629,000.

**Purpose for restatements:**

The items on the schedule were restated as a result of additional information received this year related to prior year corrections.

On the Government-Wide Statement of Activities, net position for the governmental activities were restated by the amounts shown on the restatement schedule for governmental funds and internal service funds. In addition, internal balance increased by \$3,000, capital assets (net of accumulated depreciation/amortization) increased by \$3,354,000, deferred outflows relating to asset retirement obligation increased by \$1,000, lease liability increased by \$2,955,000, asset retirement obligation increased by \$3,000, and net position increased \$547,942,000 due to recognition of revenue previously classified as a deferred inflow of resources in the general fund and special revenue funds causing it to no longer be a reconciling item to the Statement of Net Position. The net amount of \$547,942,000 Net Position increase is comprised of a decrease of \$23,530,000 for the reclassification of a fund (see Note 2) and an increase of \$571,472,000 due to the recognition of receivables previously not reported. Upon further review of the implementation of GASB 34, we determined a misstatement of capital assets (net of accumulated depreciation/amortization) for an increase of \$104,136,000.

On the Government-Wide Statement of Activities, net position for the business-type activities were restated by the amounts shown on the restatement schedule for enterprise funds and by a decrease in internal balance of \$3,000.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 18 - Fund Deficit**

The following funds had a deficit balance:

Enterprise Funds – State Lottery and State Agency for Surplus Property, Internal Service Funds – Natural Resources Cost Allocation, Working Capital Revolving, Economic Development Administrative, and Professional Registration Fees, and Component Unit Funds – Missouri Wine and Grape – At June 30, 2023, these funds had a net position deficit of \$17,466,000, \$685,000, \$25,073,000, \$4,634,000, \$3,795,000, \$12,585,000, and \$990,000 respectively. These funds have deficit balances due to the fiscal year 2015 implementation of GASB 68 and the reporting of net pension liabilities and the fiscal year 2018 implementation of GASB 75 and the reporting of OPEB liabilities. It is expected that these liabilities will be funded over time.

Enterprise Fund – Petroleum Storage Tank Insurance – At June 30, 2023, this fund had a net position deficit of \$47,318,000. The deficit occurred when transport load fees collected were not sufficient to cover the estimated claims liability for clean up of petroleum storage tank leaks. This liability amount is the cumulative result of numerous years of petroleum storage tank leaks. Per Section 319.129, RSMo, this fund will not accept new claim liabilities after December 31, 2030, or upon revocation of federal regulation 40 CFR, whichever occurs first, unless extended by action of the General Assembly. Under Section 319.132, RSMo, the Board of Trustees has authority to increase the transport load fee to a maximum of \$60 per 8,000 gallons. In addition, under Section 319.133, RSMo, the Board can increase annual participation fees to a maximum of \$500 per tank per year. These facts, along with the knowledge that PSTIF's claim reserves are set using very conservative assumptions, assure that adequate revenues will be available to meet its liabilities. Per Section 319.131, RSMo, the liability of the Petroleum Storage Tank Insurance Fund is not the liability of the State. Upon dissolution of this fund, the liability would be liquidated.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 19 - Tax Abatements**

The State has entered into various agreements to provide tax abatement's through certain programs that provide economic benefit to the State.

<b>Tax Abatement Program</b>	<b>Amount of Taxes Abated during Fiscal Year 2023 (in thousands)</b>
<b>Housing</b>	
Missouri Low Income Housing Tax Credit	\$ 134,029
Neighborhood Preservation Tax Credit	4,668
<b>Business Recruitment</b>	
Missouri Quality Jobs	5,439
Missouri Works - Business Incentives	100,419
Missouri One Start Community College New Jobs Training	600
Missouri One Start Community College Job Retention Training	11,418
Missouri Manufacturing Jobs Act	10,000
Business Use Incentives for Large-Scale Development	8,900
Enhanced Enterprise Zone	756
Business Facility Tax Credit	14,191
Amateur Sports Ticket Sales Tax Credit	1,012
Rebuilding Communities Tax Credit	— **
Development Tax Credit	— **
Data Center Sales Tax Exemption	— *
<b>Redevelopment</b>	
Historic Preservation Tax Credit	97,637
Brownfield Remediation	7,411
<b>TOTAL</b>	<b>\$ 396,480</b>
Chapter 100 Personal Property Tax Exemption - maximum amount of state sales tax exemption over the terms of the leases for fiscal year 2023 projects	<b>\$ 6,632</b>

\* Confidential

\*\* No abatement reported for fiscal year 2023

**Housing**

The Missouri Low Income Housing Tax Credit (MOLIHTC) is authorized by Sections 135.350-135.363, RSMo, and is a ten year tax credit which is available to qualified owners of affordable rental housing. To qualify upon application, a development must 1) rent at least 20% of its units to families earning 50% of the area median family income, 2) rent at least 40% of its units to families earning 60% of the area median family income, each adjusted for family size or 3) rents at least 40% of its units to families whose income does not exceed the income limitation designated for the respective unit, where the average of the income-designated units may not exceed 60% AMGI. The MOLIHTC generates equity investments that are purchased by the private sector for the development of new or rehabilitated rental housing which enables owners to lower rents to affordable levels for low-income families. The investor of the MOLIHTC can redeem the credit by applying it dollar for dollar to the following types of tax liabilities: income tax, corporate franchise tax, insurance premium tax, other financial institutions tax, or express company tax. MOLIHTC properties must comply with tenant eligibility, property maintenance, and fair housing law throughout a 15-year period. The Missouri Housing Development Commission monitors the properties for compliance and reports non-compliance to the Internal Revenue Service and Missouri Department of Revenue. Property owners found to be out of compliance are subject to recapture through the provisions of Section 135.355, RSMo and IRS §42. Redemptions were made on MOLIHTC's authorized/issued in prior years. The MOLIHTC reduced state taxes by \$134,029,000 during fiscal year 2023.

**STATE OF MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2023**

---

**Note 19 - Tax Abatements (cont.)**

The Neighborhood Preservation Tax Credit is authorized by Sections 135.475-135.487, RSMo, and provides incentives for homeowners in lower income areas who rehabilitate or construct owner-occupied homes in qualifying or eligible areas of the State. Upon application, the eligible property must be in a qualifying area with a median household income of less than 70% of the median household income for the metropolitan statistical area (MSA) or non-MSA; or be located in an eligible area with a median household income of 70-89% of the median household income for the applicable MSA or non-MSA. Recipients are eligible to receive a credit for 15% of eligible costs up to \$25,000 per residence for new residences in eligible areas; 15% of eligible costs up to \$40,000 per residence for new residences in qualifying areas; 25% of eligible costs with a minimum of \$10,000 and not to exceed \$25,000 per residence for substantial rehabilitation in eligible areas; 35% of eligible costs with a minimum of \$5,000 or 50% of purchase price and not to exceed \$70,000 per residence for substantial rehabilitation in qualifying areas; and 25% of eligible costs with a minimum of \$5,000 and not to exceed \$25,000 per residence for non-substantial rehabilitation in qualifying areas. The abatement's can be applied against income tax, corporate franchise tax, bank tax, insurance premium tax, or other financial institutions tax. A taxpayer, other than the owner-occupant who receives a certificate of tax credit, shall have 30 days within the date of the sale to furnish satisfactory proof that the residence was sold at market to the Director of the Department of Economic Development (DED). If the Director determines that the residence was not in good faith intended for long-term owner occupancy, then the Director may revoke any tax credits issued and seek recovery of those credits pursuant to Section 620.017, RSMo. There are no other commitments made as part of the agreement. The Neighborhood Preservation Tax Credit reduced state taxes by \$4,668,000 during fiscal year 2023.

**Business Recruitment**

Missouri Quality Jobs is authorized by Sections 620.1875-620.1890, RSMo and provides tax incentives to qualified companies for facilitating the creation of new jobs or the retention of existing jobs in the State. This program has been replaced by Missouri Works, except for current projects. To qualify, the company must create a minimum number of jobs within the project facility within 2 to 3 years after the approval of the Notice of Intent and must maintain those jobs for the duration of the benefit. The average wage of the new jobs must equal or exceed the average county wage and the company must offer health insurance and pay at least 50% of the premium. The company must also submit an annual report. Companies may retain 100% of withholding tax that would otherwise be paid into the State or receive tax credits based on the percentage of new payroll or a combination of both for the new or retained jobs approved. The credits can be applied against income tax, bank tax, insurance premium tax, or other financial institutions tax. There are no provisions for recapture and no other commitments are made as part of the agreement. Missouri Quality Jobs reduced state taxes by \$5,439,000 during fiscal year 2023.

The Missouri Works - Business Incentives is authorized by Sections 620.2000-620.2020, RSMo and provides tax incentives for qualified companies to create or retain jobs in the State. There are several sub-programs under this program with different qualifications for each. To qualify for the credits, a company must create or retain a minimum number of new jobs at the project facility with average wages of 80%, 90%, 100%, 120%, or 140% of the county average wage, depending upon the sub-program. The company must offer health insurance and pay at least 50% of the premium. The company must meet the requirement for new private capital investments, ranging from \$0 to \$500 million. The company must meet the required number of jobs at the applicable % of the county average wage within 2 years of the Approval of the Notice of Intent and must maintain those minimums for the duration of the benefit. The company must also submit an annual report documenting the jobs created, total payroll, and health insurance requirements. Companies may retain 100% of withholding tax that would otherwise be paid into the State or receive tax credits based on the percentage of new payroll or a combination of both for the new or retained jobs approved. The credits can be applied against income tax, bank tax, insurance premium tax, or other financial institutions tax. Taxes may be recaptured due to misrepresentation, out-of-state relocation, or failure to file an annual report. The agreement requires 100% of the benefits received to be repaid within 60 days for misrepresentation or out-of state location or one year for failure to file an annual report. There are no other commitments made as part of the agreement. Missouri Works - Business Incentives reduced state taxes by \$100,419,000 during fiscal year 2023.



**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 19 - Tax Abatements (cont.)**

Missouri One Start Community College New Jobs Training and Job Retention Training are authorized by Sections 620.800-620.809, RSMo. New Jobs Training provides assistance to eligible companies to train workers in newly created jobs. This program has an annual appropriation. For funding consideration, the company must create new jobs in the state; the project must include eligible training costs, as well as other eligibility criteria such as types of occupations, wage rates, and turnover rates. Job Retention Training provides training assistance to eligible companies for job retention efforts. To qualify, a project must be for an existing Missouri company making a capital investment of at least 5 times the total project costs, retaining at least 100 eligible jobs at the facility for at least one year, be located in a border community, or be determined to represent substantial risk of relocation. Eligible companies for both programs include manufacturing, research and development, or those engaged in interstate commerce. The company must retain the eligible jobs in the project for at least 5 years and use the funding only toward eligible project costs. These programs are administered locally through community colleges. While the recipient's taxes are not actually reduced, a portion of normal withholding payments (paid to the Department of Revenue) are deferred to pay for eligible project costs. The amount that can be deferred is 2.5% of the payroll for the first 100 jobs in the project and 1.5% of the payroll for the remaining jobs in the project. The company may file withholding claims for the project until the budgeted project funds are disbursed; typically for a period of 3-5 years, with maximum limit of 8 years. There are no other commitments under these programs. Recapture provisions apply in accordance with Section 620.017, RSMo in which the recipient shall repay training funds under these programs if the jobs included in the project are moved out of Missouri or are eliminated within five years of the date the project is approved by DED. The Director of the Division of Workforce Development within DED shall have the authority and discretion to exempt the recipient in whole or in part of such repayment. Missouri One Start Community College New Jobs Training and Job Retention Training reduced state taxes by \$600,000 and \$11,418,000, respectively, during fiscal year 2023.

The Missouri Manufacturing Jobs Act is authorized by Section 620.1910, RSMo and provides incentives in the form of retaining withholding taxes to expand manufacturing facilities for an existing product or the creation of a new product. This program sunset in 2016 and no new applications are being accepted. To qualify, manufacturing companies must have a North American Industry Classification System (NAICS) of 33611, which is an establishment primarily engaged in (1) manufacturing complete automobile and light duty motor vehicles or (2) manufacturing automobile and light duty motor vehicle chassis. The company must manufacture goods at a facility in the state throughout the period benefits are received, and make a capital investment at a facility of at least \$75,000 per retained job for the manufacture of a new product within 2 years of beginning to retain withholding taxes or commit to make a capital investment of at least \$50,000 per retained job at the facility for the modification or expansion of the manufacture of an existing product within 2 years of beginning to retain withholding taxes. Qualified suppliers of an eligible manufacturer must attest to DED that they derive more than 10% of its total annual sales revenue from sales to a qualified manufacturing company, add 5 or more new jobs for a period of 3 years, pay wages for the new jobs equal to or exceeding the county average wage using the NAICS industry classification, but are not less than 60% of the statewide average wage, and the company must offer health insurance and pay at least 50% of the premium. If qualified, the company is allowed to retain 100% of the withholding tax that would otherwise have been paid in to the state for those jobs for 10 years for qualified manufacturers or 3 to 5 years for qualified suppliers. There are no provisions for recapture and no other commitments are made as part of the agreement. The Missouri Manufacturing Jobs Act reduced state taxes by \$10,000,000 during fiscal year 2023.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 19 - Tax Abatements (cont.)**

Business Use Incentives for Large-Scale Development (BUILD) is authorized by Sections 100.700-100.850, RSMo. The incentives offered by the BUILD Missouri Program are designed to offset infrastructure and other capital costs of certain large projects by making the cost of investing in Missouri more competitive. The costs are financed through the issuance of Board of Certificates (bonds or notes), where the principal and interest will be repaid by the business. Businesses are then reimbursed for these repayments through the issuance by the Board of Missouri state income tax credits. The businesses may use these credits against taxes, which would otherwise be due, or to obtain a refund if the business has insufficient Missouri income tax liability to offset the credit. A business can apply these credits against income tax, bank tax, insurance premium tax, or other financial institutions tax. To qualify, an eligible industry in manufacturing, processing, assembly, research and development, agricultural processing or services in interstate commerce must invest a minimum of \$15 million; or \$10 million for an office industry in an economic development project; and create a minimum of 100 new jobs at the project facility within 3 years, or a minimum of 500 jobs if the project is an office industry, or a minimum of 200 new jobs if the project is an office industry located within a distressed community as defined in Section 135.530, RSMo. The tax credits become subject to recapture if the company does not expend the minimum investment on or before the first test date established in the program agreement, or create and maintain the minimum number of new jobs on or before the first test date. The first test date is the last day of the closest calendar quarter ending 3 years following bond closing. The tax credits are also subject to recapture if the company eliminates or announces its intention to eliminate all the new jobs at the project within 2 years of the first test date. If subject to recapture, the company shall, within 30 days following written demand from the Board, reimburse the Board in full for the face amount of the tax credits received from the date of execution of the program agreement to the date of such demand. There are no other commitments made as part of the agreement. The BUILD program reduced state taxes by \$8,900,000 during fiscal year 2023.

The Enhanced Enterprise Zone is authorized by Sections 135.950-135.973, RSMo and provides tax credits to new or expanding businesses in enhanced enterprise zones. To qualify, a company must create or maintain at least 2 new jobs and make at least \$100,000 in eligible investments. In addition, a Notice of Intent must be approved by DED, and the business must submit an annual report. Eligibility for the credit is determined by the zone based on creation of sustainable jobs in a targeted industry or demonstrated impact on local industry cluster development. Taxes are reduced by claiming a tax credit against the Missouri income tax liability owed to the state. The tax credits are calculated at 2% of new payroll and 0.5% of new investment. There are no provisions for recapture and no other commitments are made as part of the agreement. The Enhanced Enterprise Zone reduced state taxes by \$756,000 during fiscal year 2023.

The Business Facility Tax Credit is authorized by Sections 135.100-135.150 and Section 135.258, RSMo and provides to facilitate the expansion of new or existing facilities in Missouri. To qualify, a Notice of Intent must be approved by DED; the facility must create at least 2 new jobs and make \$100,000 in eligible investments or pursuant to House Bill 191 (2009), for "headquarters" that commence operations and "headquarters" of certain "employee-owned" businesses that commence or expand operations must create 25 new jobs and make \$1,000,000 in new investment. The company must submit an annual report to DED. Taxes are reduced by claiming a tax credit against the Missouri tax liability owed to the state. The tax credits are calculated as \$75 to \$150 per new job and \$75 to \$150 for each \$100,000 in new investment for up to 10 years. The tax credits for headquarters are calculated as the greater of \$400 per new job plus 4% of new investment or \$500 per new job plus \$500 per each \$100,000 in new investment for up to 10 years. The credit may be applied against income tax, insurance premium tax, or insurance company retaliatory tax. This program has sunset as of January 1, 2005, except headquarters that commence or expand operations on or before January 1, 2031 may be eligible for the program. There are no provisions for recapture and no other commitments are made as part of the agreement. The Business Facility Tax Credit reduced state taxes by \$14,191,000 during fiscal year 2023.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 19 - Tax Abatements (cont.)**

The Amateur Sports Ticket Sales Tax Credit is authorized by Section 67.3000, RSMo and provides an incentive to encourage the location of competitively bid amateur sporting events in Missouri. Upon application, applicants must submit predictions on the anticipated economic benefit to the state. Applicants will be evaluated based upon anticipated and verified economic performance. The program is available to one or more certified sponsors active in the National Association of Sports Commissions, endorsing counties, endorsing municipalities, or a local organizing committee, acting individually or collectively. The program provides tax credits equal to the lesser of: \$5 per admission ticket sold to the event; or 100% of eligible costs incurred by the applicant. The recipient is able to reduce their outstanding tax liability in an amount equal to the value of the tax credit and may be taken against income tax, bank tax, insurance premium tax, and other financial institutions tax. There are no provisions for recapture and no other commitments are made as part of the agreement. The Amateur Sports Ticket Sales Tax Credit reduced state taxes by \$1,012,000 during fiscal year 2023.

The Rebuilding Communities Tax Credit is authorized by Section 135.535, RSMo and provides a tax credit for eligible businesses locating, relocating, or expanding within a distressed community. This program has been replaced by Missouri Works, except for current projects. To qualify, a business must have fewer than 100 full-time employees, 75% of which must be located in the distressed community; be primarily engaged in manufacturing, biomedical, medical devices, scientific research, animal research, computer software design, computer software development or computer programming, which includes Internet, web hosting, and other information technology, wireless, wired or other telecommunications, or a professional firm. A business must make eligible purchases and be located in a distressed community. The business must submit an annual tax credit application documenting eligible expenditures on the project to DED. Once approved, the tax credit is calculated at 40% or 25% of the qualifying expenditures and may be applied against income tax, corporate franchise tax, bank tax, insurance premium tax, or other financial institutions tax. There are no provisions for recapture and no other commitments are made as part of the agreement. The Rebuilding Communities Tax Credit did not reduce state taxes during fiscal year 2023.

The Development Tax Credit is authorized by Sections 32.100-32.125, RSMo and provides incentives to facilitate a business project in order to create new jobs. This program has been replaced by Missouri Works, except for current projects. Tax credits are issued to approved taxpayers that make an eligible donation to a non-profit corporation. The non-profit leases assets to an approved company. The company must create a specified number of jobs within 2 years and be in a distressed or blighted area. In many instances, the taxpayer that makes the donation is also the company that is creating the economic impact. The donor that makes the contribution must submit a tax credit application to DED. Once approved, taxes are reduced by claiming a tax credit against Missouri tax liability owed to the state. The tax credit is calculated at 50% of the eligible donation and may be applied against income tax, corporate franchise tax, bank tax, insurance premium tax, other financial institutions tax, or express company tax. No other commitments are made as part of the agreement. DED may recapture tax credits up to the amount issued if the non-profit fails to complete the project or comply with the agreement. The non-profits only and not the donors are subject to the recapture. The Development Tax Credit did not reduce state taxes during fiscal year 2023.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 19 - Tax Abatements (cont.)**

Chapter 100 Personal Property Tax Exemption is authorized by Section 144.054 (2), RSMo and provides a state and local sales tax exemption on tangible personal property leased by a company from the City or County. To qualify, cities and counties may apply to DED on behalf of eligible companies for which Chapter 100 bond proceeds are used to purchase tangible personal property, which is leased back to the company. DED may apply discretionary benefit exemption if the benefit contained in a formal DED proposal is accepted by the company. Since DED cannot enact the sales tax exemption on the lease without the underlying Municipality Chapter 100 in place, any inclusion in a formal DED proposal will be coordinated with the Municipality and their economic developer. The proposal must have been accepted by the company prior to any project announcements, no approval or issuance of the bonds may have taken place, and the tangible personal property may not have been purchased prior to the acceptance of the proposal. The project must also be competitive, have comprehensive local incentive participation, have above average wages with benefits, be located in an economically distressed or blighted area, have a positive state fiscal impact, and have an indication that the municipality has offered the local Chapter 100 exemptions. The company receives the exemption on sales tax as the facility, construction materials, and certain tangible personal property may be purchased as exempt by the City or County and then leased back to the company. The company will be responsible for the payment of sales tax on purchases exceeding the maximum accepted in the proposal, ineligible purchases, or the revenue stream generated by lease of ineligible personal property. There are no provisions for recapture and no other commitments are made as part of the agreement. The sales tax is applicable to the lease payments made over a period not to exceed 20 years by statute and restricted further by local ordinance. The sales tax exemptions are only applicable if tangible personal property purchases are made within established project time periods, as listed on the certificate. For fiscal year 2023, certificates were provided for the exemption of state sales tax related to lease payments of tangible personal property under a Chapter 100 structure for one project. The fiscal year 2023 project certificates total a cumulative amount of state sales tax not to exceed \$6,632,000 over the term of the lease.

Data Center Sales Tax exemption is authorized by Section 144.810, RSMo and incentivizes the location and expansion of data centers in the state by providing an exemption of the sales and use taxes associated with a variety of activities necessary to build a new facility or expand an existing facility. To qualify, companies must create 5 new jobs and \$5 million in investment for expanding facilities or create 10 new jobs and \$25 million in investment for new facilities within certain time frames. A company is refunded their sales and use taxes for new purchases related to the data center project for the period prior to meeting the threshold for participation and then are exempt for a period of no more than 10 years for expanding facilities or 15 years for a new facility. Taxes may be subject to recapture if the full investment projected is not met or if the jobs created are not maintained, causing the cost/benefit to the State to be negative, or if the company does not meet the minimum thresholds. Taxes will be recaptured up to the amount that creates a positive cost/benefit to the state, or if the company does not meet the minimum thresholds, the full exemptions to date must be repaid. No other commitments are made as part of the agreement. The amount that state taxes were reduced is confidential under Section 32.057, RSMo.

**Redevelopment**

The Historic Preservation Tax Credit is authorized by Sections 253.545-253.561, RSMo and provides an incentive for the redevelopment of commercial and residential historic structures in the state. Upon application, the eligible property must be listed on the National Register of Historic Places, be certified by the Department of Natural Resources (DNR) as contributing to the historical significance of a certified historic district listed on the National Register, or located within a local historic district that has been certified by the U.S. Department of Interior. The costs and expenses associated with the rehabilitation must exceed 50% of the total basis of the property. All approved applicants must commence rehabilitation within 2 years of the date of issuance of the letter of approval from DED. The program provides state tax credits equal to 25% of eligible costs and expenses of the rehabilitation of approved historic structures, which the recipient is able to use to reduce their outstanding tax liability in an amount equal to the value of their tax credit. The credit may be applied against income tax, bank tax, insurance premium tax, or other financial institutions tax. There are no provisions for recapture and no other commitments are made as part of the agreement. The Historic Preservation Tax Credit reduced state taxes by \$97,637,000 during fiscal year 2023.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 19 - Tax Abatements (cont.)**

Brownfield Remediation is authorized by Sections 447.700-447.718, RSMo and provides incentives to businesses or developers to redevelop property contaminated with hazardous waste. To qualify, the property must be abandoned or underutilized for at least 3 years, and contaminated with hazardous substance, the applicant cannot be a responsible party, the project must be accepted into DNR Voluntary Cleanup Program, the project must be endorsed by city or county government, must create at least 10 new jobs or retain 25 jobs, the project must create a positive net state economic benefit, and must demonstrate need for the credits. The recipient is able to reduce their outstanding tax liability in an amount equal to the value of the tax credit. The tax credits may be issued for up to 100% of eligible costs and expenses for remediating the project property. The tax credit may also include up to 100% of the costs of demolition that are not directly part of the remediation activities. The amount of the credit available for demolition not associated with remediation cannot exceed the total amount of credits approved for remediation including demolition required for remediation. DED will issue 75% of the credits upon adequate proof of payment of the costs; the remaining 25% will not be issued until a clean letter has been issued by DNR. The tax credits may be applied against income tax, corporate franchise tax, bank tax, insurance premium tax, or other financial institutions tax. The tax credits may be subject to recapture in the event the owner sells the abandoned or underutilized property within a 5 year period after the receipt of remediation tax credits, grants, loans or loan guarantee. Subject to Sections 447.700-447.718, RSMo, the owner shall repay a portion of the tax credits and grant funds provided based on the percentage of the owner's investment for the project to DED's total financial assistance, upon achieving an annual internal rate of return of 25%. The internal rate of return calculation shall be documented by the owner's capital gains tax calculation. Owner investment is equity and debt for the eligible project. At the end of the project, a purchaser who has performed voluntary remediation action certifies to DNR that the goals of the purchaser's voluntary remediation plan have been attained. DNR verifies the remediation plan goals are achieved and issues a certificate that states that the site has been cleaned up to DNR standards pertaining to the property itself and therefore protects both current and future owners of the property. Brownfield Remediation reduced state taxes by \$7,411,000 during fiscal year 2023.

**Note 20 - Commitments**

**Contracts**

The Department of Conservation had contracts outstanding of \$4,302,000 for land acquisition and construction at June 30, 2023. These contracts are funded through special revenue funds from specific sales tax, fees, and permits.

The Department of Natural Resources had contracts outstanding of \$206,000 for construction at June 30, 2023. These contracts are funded through state Parks earnings and Bond funds.

The Department of Transportation had long-term contracts of \$2,078,863,000 outstanding at June 30, 2023. These contracts are paid from capital projects funds with approximately 61.8% federal reimbursement expected.

The Office of Administration, Division of Facilities Management, Design and Construction, had construction contracts outstanding of \$35,334,000 at June 30, 2023. Approximately 77.3% will be paid from the General Fund, 19.2% from special revenue funds, 2.0% will be paid from the capital projects funds, and 1.5% will be paid from enterprise funds.

On March 10, 1988, the State of Missouri entered into a contract with the United States Army Corps of Engineers confirming an assurance agreement of April 8, 1965. The State obtained rights to a portion of the water supply storage from the Clarence Cannon Dam and Mark Twain Lake Project. The State agreed to pay up to \$11.2 million plus interest for the investment costs allocated to the water supply storage, the amount of such payments to be determined by the portion of the water storage space put in use by the State for that purpose. The contract provided a ten year interest free period running from 1984 to 1994. In fiscal year 1995, the State began making interest payments. The interest payment amount for fiscal year 2023 was \$364,000. Payment of principal and interest must be completed by March 2038.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 20 - Commitments (cont.)**

As of June 30, 2023, the University of Missouri had outstanding commitments for the usage and ongoing support of the University Health System's information technology environment totaling \$106,869,000. The payments are as follows:

2024	\$	14,187,000
2025		14,660,000
2026		14,962,000
2027		15,274,000
2028		15,595,000
2029-2030		32,191,000

Truman State University had approximately \$1,809,000 in outstanding commitments for various construction contracts at June 30, 2023.

Missouri State University had approximately \$100,300,000 in outstanding commitments for various construction contracts at June 30, 2023.

University of Central Missouri had approximately \$6,511,000 in outstanding commitments related to construction contracts at June 30, 2023.

Northwest Missouri State University had approximately \$2,243,000 in outstanding commitments related to construction contracts at June 30, 2023.

**Note 21 - Risk Management, Claims, and Judgements**

The State is exposed to various risks of loss related to tort, general, motor vehicle, and contractor liability and injuries to employees. The State assumes its own liability for risks except for the purchase of surety bond, aircraft, and boiler coverage. The State's Office of Administration (OA), Risk Management Unit, self-insures its workers' compensation program for all state employees, with the exception of the Missouri Department of Transportation (MoDOT) and the State Highway Patrol. Liability insurance is also provided by OA-Risk Management, pursuant to state statute, through the State's Legal Expense Fund, which is a component of the General Fund in this report. This insurance covers all state employees.

The Workers' Compensation and Legal Expense Fund claims liability is based upon actual claims that have been submitted to OA-Risk Management. Incurred but not reported (IBNR) liability is not included since workers' compensation and liability insurance claims are reported timely, and therefore any potential IBNR liability amount would be considered immaterial. The State has not had any insurance settlements exceed the coverage. OA-Risk Management also procures property insurance for approximately 3% of all state buildings, with the remainder uninsured. The buildings are insured through purchased property insurance and through the Property Preservation Fund. Buildings insured through the Property Preservation Fund are backed with bonded debt through the Board of Public Buildings.

The Transportation Self-Insurance Plan covers workers' compensation for employees of MoDOT and the State Highway Patrol and covers vehicle liability and general liability insurance for the employees of MoDOT. The Transportation Self-Insurance Plan is presented as an internal service fund. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Estimated pending self insurance claims represent the expected losses to be realized on known claims pending and include minor non-incremental claims adjustment expenses. Estimated unreported claims represent expected losses or claims incurred but not reported. Amounts are reported based on actuarial calculations. Liabilities for incurred losses related to workers' compensation and general and vehicle liability claims are reported at their discounted value, assuming an investment yield of 2.0%.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 21 - Risk Management, Claims, and Judgements (cont.)**

The Missouri Consolidated Health Care Plan (MCHCP) provides health care insurance to all state employees, except for MoDOT, the State Highway Patrol, and the Department of Conservation. The Plan for active employees is presented as an internal service fund. Estimated claims payable is based on known medical claims pending as well as an estimate of IBNR claims from data provided by an actuary.

The MoDOT and MSHP Medical and Life Insurance Plan (MHPML) accounts for the medical coverage provided on a self-insured basis and life insurance benefits, for employees of MoDOT and the State Highway Patrol. The Plan is presented as an internal service fund. Estimated claims payable is established from an actuarial report, which is based on data by MoDOT and claims administrators.

The Conservation Employees' Insurance Plan (CEIP) provides health care and life insurance to employees of the Department of Conservation. The Plan is presented as an internal service fund. Estimated claims payable is based on known claims pending as well as an estimate of IBNR claims.

On August 14, 2012, a lawsuit was filed against the Department of Corrections, *Hootselle v. Department of Corrections*, No. 12AC-CC00518. Several corrections officers alleged that the Missouri Department of Corrections failed to compensate them for pre- and post-shift activities, including passing through security checkpoints and retrieving equipment such as keys and radios. They entered a settlement agreement on June 1, 2022. Final judgement was entered on October 11, 2022.

The Petroleum Storage Tank Insurance Fund (PSTIF) has claims liability for the cost of contamination cleanup for participants and other eligible site owners who have submitted notice of a contamination. The PSTIF is presented as a non-major enterprise fund.

The University of Missouri System provides workers' compensation, liability, and medical insurance for its employees. The University funds this through a combination of self-insurance and commercially purchased insurance. The amount of coverage is based upon analysis of historical information and actuarial estimates. Settled claims have not exceeded commercial coverage in any of the past three fiscal years. The claims liability is the present value of the claims, using discount rates ranging between 0.50% and 3.50% based on expected future investment yield assumptions. The University of Missouri System is included with college and universities as a major component unit of the State.

Missouri State University is exposed to various risks of loss. These include loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accidental benefits. Commercial insurance coverage is purchased for claims arising from such matters other than those related to general liability, workers' compensation, natural disasters, and employee health benefits. Settled claims have not exceeded the commercial coverage in any of the three preceding years. Additional coverage is provided through the State Self-Insurance Program, through the Risk Management Unit of the Office of Administration. The State of Missouri self-insures the workers' compensation benefits for all state employees, including University employees.

Southeast Missouri State University is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, business interruption, errors and omissions, employee injuries and illnesses; natural disasters and employee health and accident benefits. The University purchases commercial insurance and receives coverage through the State of Missouri for these risks of loss. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 21 - Risk Management, Claims, and Judgements (cont.)**

Changes in the balances of claims liability (in thousands of dollars) during the current and prior fiscal years are as follows:

	Type of Insurance Claims	Fiscal Year Claims Liability 6/30/2022	Current Year Claims and Estimated Changes	Claim Payments	Fiscal Year Claims Liability 6/30/2023
<u>Governmental Activities</u>					
OA Workers Compensation Fund	Workers Comp.	\$ 14,770	\$ 32,493	\$ (42,458)	\$ 4,805
OA Legal Expense Fund	Liability	3,191	872	(1,579)	2,484
Transportation Self-Insurance Plan	Workers Comp. and Liability	80,727	21,260	(21,061)	80,926
MCHCP	Health Care	51,903	486,414	(492,683)	45,634
MHPML	Health Care	10,600	131,103	(133,403)	8,300
CEIP	Health Care	4,580	23,317	(24,865)	3,032
Corrections	Judgement	63,361	—	(51,233)	12,128
Total Governmental Activities		<u>\$ 229,132</u>	<u>\$ 695,459</u>	<u>\$ (767,282)</u>	<u>\$ 157,309</u>
<u>Business-Type Activities</u>					
PSTIF	Contamination Cleanup	<u>\$ 89,216</u>	<u>\$ 10,343</u>	<u>\$ (10,067)</u>	<u>\$ 89,492</u>
<u>Component Units</u>					
University of Missouri System	Workers Comp. and Liability	\$ 106,673	\$ 239,284	\$ (241,604)	\$ 104,353
Missouri State University	Health Care, Workers Comp. and Liability	1,980	25,549	(25,203)	2,326
Southeast Missouri State University	Workers Comp. and Liability	1,298	7,726	(8,359)	665
Total Component Units		<u>\$ 109,951</u>	<u>\$ 272,559</u>	<u>\$ (275,166)</u>	<u>\$ 107,344</u>



**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 21 - Risk Management, Claims, and Judgements (cont.)**

	Type of Insurance Claims	Fiscal Year Claims Liability 6/30/2021	Current Year Claims and Estimated Changes	Claim Payments	Fiscal Year Claims Liability 6/30/2022
<u>Governmental Activities</u>					
OA Workers Compensation Fund	Workers Comp.	\$ 19,560	\$ 38,410	\$ (43,200)	\$ 14,770
OA Legal Expense Fund	Liability	2,519	2,283	(1,611)	3,191
Transportation Self-Insurance Plan	Workers Comp. and Liability	77,813	22,055	(19,141)	80,727
MCHCP	Health Care	42,748	460,344	(451,189)	51,903
MHPML	Health Care	11,900	142,713	(144,013)	10,600
CEIP	Health Care	2,722	25,047	(23,189)	4,580
Corrections	Judgement	—	63,361	—	63,361
Total Governmental Activities		<u>\$ 157,262</u>	<u>\$ 754,213</u>	<u>\$ (682,343)</u>	<u>\$ 229,132</u>
<u>Business-Type Activities</u>					
PSTIF	Contamination Cleanup	<u>\$ 87,213</u>	<u>\$ 10,388</u>	<u>\$ (8,385)</u>	<u>\$ 89,216</u>
<u>Component Units</u>					
University of Missouri System	Workers Comp. and Liability	\$ 91,732	\$ 236,669	\$ (221,728)	\$ 106,673
Missouri State University	Health Care, Workers Comp. and Liability	2,115	24,822	(24,957)	1,980
Southeast Missouri State University	Workers Comp. and Liability	1,228	8,658	(8,588)	1,298
Total Component Units		<u>\$ 95,075</u>	<u>\$ 270,149</u>	<u>\$ (255,273)</u>	<u>\$ 109,951</u>

**Risk Management Pool:**

During fiscal year 2023, the State of Missouri participated in the property program of the Midwestern Higher Education Compact (MHEC) as defined in Section 173.700, RSMo. This program was formed to expand coverage, reduce costs, and stabilize property insurance rates over extended time periods at higher education institutions in all member states. The program offers loss limit coverage tailored to individual institutions as well as self-insured retention by institution. The MHEC Risk Management Oversight Committee directs the major operations of the program overseeing the development of program policies, premium allocations, new program memberships, and selection of program administrators and insurance underwriters. The MHEC property program concluded on July 1, 2023. The program will no longer be accepting new submissions but will continue to handle claims that occurred prior to the program conclusion.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 22 - Pollution Remediation and Landfill Closure and Postclosure**

The State has an obligation to address current or potential detrimental effects of existing pollution by participating in pollution remediation activities.

The Missouri Department of Natural Resources (DNR) was compelled to assess and oversee the cleanup of contaminated sites subject to federal law under the Resource Conservation and Recovery Act (RCRA), also known as the Superfund Law, administered by the U.S. Environmental Protection Agency (EPA). Under this law, the State is required to pay or ensure payment of 10% of the costs of remediation action and 100% of the costs of operations and maintenance at sites where the party responsible for the contamination is unknown, uncooperative, or insolvent. Similarly, Section 260.391.7, RSMo, states that the public should bear a portion of the cost to pay for the State's share of Superfund cleanup to be appropriated from general revenue. At the end of fiscal year 2023, the State was participating in the cleanup of fifteen Superfund sites. Total pollution remediation obligation for these sites totaled approximately \$49.1 million. The basis for these costs are State Superfund contracts that list the estimated cost of cleanup, or actual costs if cleanup is complete, less any payments that have been made to the EPA. Estimated costs will change as actual costs become available. The Hazardous Waste Fund is a component of Conservation and Environmental Protection.

The Missouri Department of Transportation (MoDOT) is in remediation activities related to buildings and grounds caused by contamination and a fuel leak. The current pollution remediation obligation for these sites total approximately \$5.0 thousand. The potential for additional pollution remediation exists, however, any future remediation obligations are not yet estimable.

The Missouri National Guard has been named as a potentially responsible party in the Pools Prairie Superfund site in Newton County, Missouri. The site is listed on the National Priorities List (NPL) and is governed by the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA). At this time, the Missouri National Guard's portion of the costs for the cleanup cannot be determined.

Changes in the balances of pollution remediation liability (in thousands of dollars) during the current fiscal year are as follows:

Governmental Activities	Type of Pollution Remediation	Fiscal Year Remediation Liability 6/30/2022	Current Year Assessments and Estimated Changes	Payments	Fiscal Year Remediation Liability 6/30/2023	Due Within One Year
DNR	Superfund Sites	\$ 50,257	\$ 150	\$ (1,339)	\$ 49,068	\$ 2,612
MoDOT	Buildings and Grounds Remediation	4	1	—	5	1
Total Governmental Activities		<u>\$ 50,261</u>	<u>\$ 151</u>	<u>\$ (1,339)</u>	<u>\$ 49,073</u>	<u>\$ 2,613</u>

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 22 - Pollution Remediation and Landfill Closure and Postclosure (cont.)**

Each landfill owner/operator is required to obtain a financial assurance instrument, which is held by the State as security in the case of a default or forfeiture. Financial assurance instruments can include financial guarantee or performance bonds, letters of credit, insurance policies, corporate guarantees, contracts of obligations, trust funds, and escrow accounts. At June 30, 2023, the DNR, Solid Waste Program tracked the value of the secured financial assurance instruments held by the State to be \$392.4 million. This amount is disclosed, but not reported in the financial statements, because the State does not perform the investment function and does not have significant administrative involvement. While the State maintains possession of the financial assurance instruments, it does not meet criteria to be reported in a fiduciary fund.

As of June 30, 2023, Missouri Department of Natural Resources (DNR) had eleven active Municipal Solid Waste Landfills (MSWLFs), no disposal transfer stations, and there was none in bankruptcy and no defaults. The owners/operators failed to properly close or maintain post-closure care for these facilities; therefore, the State took possession of the forfeited financial assurance instruments to initiate the closure or post-closure activities as required by Section 260.228, RSMo. The State will monitor and pay post-closure care costs of these facilities for the next 30 years in accordance with the DNR Solid Waste Management Law and Regulations. At June 30, 2023, it is expected that \$1.6 million will be paid over the remaining monitoring periods. This is the amount of the assigned fund balance that has been designated on the General Fund balance sheet for forfeited assets. The percentage of landfill capacity used to date is 54.09 percent. The estimated remaining landfill life is 37.19 years.

During fiscal year 2023, the University of Missouri System submitted a formal plan with the Nuclear Regulatory Commission (NRC) for the decommissioning of a University owned building. The estimated costs of the remediation and deconstruction of the building is recorded as a liability of \$11.7 million. The NRC has two years to review and approve the plan. Once approved, the University plans to begin the remediation and deconstruction in fiscal year 2025.

The University of Missouri System has been working with the voluntary Cleanup Program of the Missouri Department of Natural Resources (DNR) to characterize subsurface contamination on a University owned property. The University has received the results of the two-year sampling process in fiscal year 2016. The University is awaiting a determination from DNR and the Nuclear Regulatory Commission (NRC) on decommissioning the site. The University does not believe that the documents from the 2016 sampling support the decision to add the site to the University's NRC license due to an overestimated quantity of isotopes managed at the site. The University made a formal request to remove the site from the NRC license. If DNR and the NRC find the dose assessment to be unacceptable, then the University will be required to fully decommission the site, including a sampling plan. The cost of a sampling plan to characterize the chemical contamination is estimated at \$1.0 million. The University has not commenced any actions requiring the recognition of a liability for this property.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 23 - Asset Retirement Obligations**

The State has a legally enforceable obligation to perform future asset retirement obligations (ARO) related to its tangible capital assets.

The Missouri Department of Natural Resources (DNR) has a total ARO of \$1,717,000 for gas chromatographs, radiation detectors, petroleum above ground storage tanks, and permitted sewage treatment plants. Gas chromatographs and radiation detectors are considered radioactive sources and will not be accepted by the State's Surplus Property Program, thus requiring a cost for disposition. These ARO's are measured at the current cost of returning the items to the vendor. Gas chromatographs have remaining useful lives of 0 to 6 years and radiation detectors have remaining useful lives of 0 to 5 years. The ARO for petroleum above ground storage tanks is measured using the best estimate for taking the tanks out of service, which consists of emptying the tanks, removing the secondary containment, and proper disposal. Remaining useful lives of the tanks are 0 to 12 years. Aboveground storage tanks are regulated under the Missouri Code of State Regulations 2 CSR 90-30.050.16. The ARO for permitted sewage treatment plants is measured using the best estimate for closure of the facilities, which includes submitting a closure plan to DNR addressing wastewater and sludge removal, dewatering activities, removal of treatment structures, and removal of solid waste or leaving in place as a clean fill. Remaining useful lives of the plants are 0 to 43 years. Permitted sewage treatment plants are regulated by the Missouri Code of State Regulations 10 CSR 20-6-011.12 and the Federal Clean Water Act. The ARO for these items would be funded by state appropriations.

The Missouri Department of Transportation (MoDOT) has an ARO of \$53,000 to properly dispose of all nuclear gauges used to measure physical properties of materials during its construction projects. The ARO is measured using the current cost of returning the items to the vendor. The assets have an anticipated useful life of 15 years. Disposal of the nuclear gauges is required by the Nuclear Regulatory Commission - NUREG 1556 Volume 1 Rev 2. The ARO will be funded by state appropriations.

The Department of Public Safety (DPS), Office of the Adjutant General, has an ARO of \$30,000 to take two underground storage tanks out of service. The ARO is measured using the current cost for closure and the assets have estimated remaining useful lives of 21 years. Underground storage tanks are regulated under the Missouri Code of State Regulations 10 CSR 26. The ARO will be funded by state appropriations.

The University of Missouri (MU) has an ARO based on its ownership of two nuclear research reactors, which are regulated by the U.S Nuclear Regulatory Commission (NRC). The NRC requires the University to submit decommissioning funding plans every three years to retain the right to operate the reactors. The decommissioning funding plans update and adjust changes in costs to remediate and the extent of the estimated future contamination. The cost to decommission the reactors is based on a formula as set forth by the NRC as part of the licensing of the facilities. The ARO as of the end of fiscal year 2023 was \$62,433,000. The remaining useful lives of the reactors was 19 years.

The balances of the asset retirement obligations (in the thousands of dollars) during the current fiscal year are as follows:

<u>Governmental Activities</u>	<u>ARO Liability at June 30, 2023</u>
DNR	\$ 1,715
MoDOT	53
DPS	30
Total Governmental Activities	<u>\$ 1,798</u>
 <u>Business-Type Activities</u>	
DNR	<u>\$ 2</u>
 <u>Component Units</u>	
MU	<u>\$ 62,433</u>

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 24 - Contingencies**

**Contingent Claims Liabilities**

Contingent claims liabilities are reported when it is probable a loss has occurred and the amount can be reasonably estimated. These losses include estimates of claims which have been incurred but not reported, including the effects of specific, incremental claim adjustment expenditures/expenses, salvage, subrogation, and other allocated or unallocated claim adjustment expenditures/expenses. Liabilities of governmental funds are reported as a reconciling item to the Government-Wide Statement of Net Position. Expenditures are recognized as payments are made.

As of June 30, 2023, the amount of contingent liabilities was \$65.3 million. Changes in reported liability since June 30, 2022, resulted from the following (in thousands of dollars):

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance Fiscal Year End
2022-2023	\$ 70,023	\$ 18,727	\$ (23,500)	\$ 65,250
2021-2022	41,742	39,818	(11,537)	70,023
2020-2021	27,830	19,385	(5,473)	41,742

Section 287.220.8, RSMo, requires an actuarial study of the Second Injury Fund be made every year to determine solvency of the fund. Figures presented below for current year claims and changes in estimates are based on the 2022 actuarial study. As at June 30, 2023, the amount of liabilities for Second Injury Fund was \$2.4 billion. Changes in reported liability since June 30, 2022, resulted from the following (in thousands of dollars):

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance Fiscal Year End
2022-2023	\$ 2,315,842	\$ 92,166	\$ (57,522)	\$ 2,350,486
2021-2022	2,243,668	140,945	(68,771)	2,315,842
2020-2021	2,174,003	140,206	(70,541)	2,243,668

The State receives federal grants which are subject to review and audit by federal grantor agencies. This could result in requests for reimbursements by the grantor agency for expenditures disallowed under grant agreements. The State believes such disallowances, if any, would be immaterial in the next fiscal year.

**Tort Claim Lawsuits:**

The Attorney General, on behalf of other state agencies, is involved in litigation for tort claims including wrongful death, motor vehicle accidents, medical malpractice, assault and battery, and deliberate indifference, as well as employment discrimination claims not included in the 2023 liability amount. It is reasonably possible an adverse court decision may incur an estimated loss of \$18.8 million.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 24 - Contingencies (cont.)**

Department of Labor and Industrial Relations:

Louise Jones, et al. v. Missouri Labor and Industrial Relations Commission, No. 23AC-CC04623 (Cole County Circuit Court). Plaintiffs filed a putative class action July 28, 2023, seeking a declaratory judgment that the Missouri Labor and Industrial Relations Commission payments on 2022 tort victims' compensation fund awards are unlawful in that they are based on incorrect numbers in violation of the express statutory framework for calculating payments. Plaintiffs seek payment of the entire tort victim's compensation fund, which exceeds \$274 million. An evaluation of the likelihood of a favorable or unfavorable outcome and an estimate of the amount or range of potential loss cannot be made at this time. The ultimate resolution of the case cannot be predicted with any degree of certainty.

HHS Technology Group Holdings, LLC v. State of Missouri v. EngagePoint, Inc., No.16AC-CC00335 (Cole County Circuit Court). Plaintiff EngagePoint filed this lawsuit on August 11, 2016, alleging breach of its contract to serve as the prime contractor for the State's Medicaid Eligibility Determination and Enrollment System (MEDES). The State terminated EngagePoint in May 2015 after EngagePoint failed to complete contractually required work. EngagePoint claims over \$37 million in damages stemming from unpaid change order requests. The State has asserted a counterclaim for over \$80 million based on the difference between the price bid by EngagePoint and the actual cost of completing MEDES using a replacement contractor. Trial was completed in July 2022, and a jury awarded EngagePoint \$23 million, along with prejudgment and post-judgment interest of 9% per annum. The Office of Attorney General is vigorously defending this matter. An evaluation of the likelihood of a favorable or unfavorable outcome and an estimate of the amount or range of potential loss cannot be made at this time. The ultimate resolution of the case cannot be predicted with any degree of certainty.

Department of Health and Senior Services:

The Nurse Student Loan Program provides forgivable student loans to eligible Missouri undergraduate, graduate, post-graduate, and doctoral nursing students in exchange for service in underserved communities and facilities in the state. Current annual award levels, based on statute, are a one-time amount of \$2,500 for LPN students and \$5,000 for professional nursing students. Loans are repaid either through service in an underserved area, or via cash repayment at 9.5% simple interest. For repayment via service, participants provide one year of professional service for each school year a loan is received, up to a maximum of 5 years. The number of loans awarded per year varies based upon available funding, number of previous students anticipating continued funding, and number of eligible new applicants.

The Health Professional Student Loan Program is a competitive state program that awards forgivable loans to students pursuing health care training leading to Missouri licensure. Eligible disciplines are primary care physicians, primary care dentists, and dental hygienists. The amount of funding provided depends upon the student's chosen discipline and educational status. Repayment of loans can be completed either through obtaining employment to earn forgiveness or through cash repayment at 9.5% simple interest. Forgiveness is based upon the number of loans received and is earned at a rate of one year of professional service for each loan received, up to a maximum of 5 years. Qualifying employment is considered as full-time, direct patient care at a facility located in an area of need also referred to as a Health Professional Shortage Area.

The purpose of the Missouri Health Professional State Loan Repayment Program (SLRP) is to improve access to primary care by assisting rural and underserved communities with recruitment and retention of primary care providers. SLRP offers eligible healthcare providers an opportunity to receive up to \$50,000 in financial assistance towards the repayment of their qualifying educational loans in exchange for a minimum two-year commitment to provide healthcare services at an ambulatory public, nonprofit or private nonprofit primary care practice site located in a federally designated Health Professional Shortage Area.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 24 - Contingencies (cont.)**

The Missouri Nurse Loan Repayment Program offers Registered Nurses and Advanced Practice Registered Nurses an opportunity to receive financial assistance towards the repayment of their qualifying educational loans in exchange for a minimum two-year commitment to provide healthcare services in an area of defined need in the State of Missouri.

For all types of loan programs, in the event of a default, i.e. the loanee does not complete the service agreement, the loan status changes to repayment. In the event the loanee does not repay according to the terms of their agreement, the Department of Health and Senior Services will work with the Attorney General's Office to try to collect the outstanding receivables. The current total amount of loans outstanding is \$5.6 million; the total amount in repayment is \$2.0 million. There is no correlation between who will or will not repay their debt once a default has occurred since it is subject to each individual case and the legal remedies pursued. Therefore, the amount of loss cannot be reasonably estimated.

**Tobacco Master Settlement Agreement:**

Under the 1998 Tobacco Master Settlement Agreement ("MSA"), Missouri receives annual settlement payments in perpetuity from Participating Manufacturers ("PMs") of tobacco products. Each year on or about April 15th, Missouri receives an annual payment typically between \$120 and \$140 million. Annual MSA payments are subject to a downward adjustment if the PMs lose more than 2% of their pre-MSA market share to Non-Participating Manufacturers ("NPMs"). Individual states may avoid their share of this "NPM Adjustment" by enacting and diligently enforcing model legislation, which imposes certain escrow obligations on NPMs.

The tobacco manufacturers contest Missouri's enforcement of the model legislation for 2004 and subsequent years, each of which is subject to binding arbitration. Arbitration regarding diligent enforcement for 2004 is ongoing. The presentation of evidence was completed and the arbitrators found Missouri not diligent. Thus, Missouri is subject to a downward adjustment on the annual payment, but the matter is still subject to review. The ultimate resolution of the 2004 proceeding, the timing of any review of the panel's decision, and the outcome of any subsequent arbitration proceedings cannot be predicted with any degree of certainty.

**Contingent Gains**

Contingencies that might result in gains are not reported on the statements since they are not realizable.

**Natural Resource Settlements:**

The Department of Natural Resources works jointly with the United States Fish and Wildlife Service and United States Forest Service to recover damages from parties responsible for causing injuries to natural resources. Funds from these settlements are typically held in the federal treasury in a joint account administered by the United States Department of Interior. Expenditures of these funds may only be by mutual agreement of the Missouri Trustee Council (the Department of Natural Resources, the United States Fish and Wildlife Service and, at times, United States Forest Service) and such funds may only be used to restore, replace, or acquire natural resources similar to those that were injured. As of June 30, 2023, the balance of Missouri-related joint settlement funds in the Department of Interior restoration fund is approximately \$46.8 million.

**Opioid Settlements:**

The State of Missouri is receiving and will continue to receive money from companies who manufactured, sold, distributed, or marketed opioids. Receivables, revenues, and/or deferred revenues have been recognized accordingly within the statements. However, one settlement was filed on February 1, 2024 and final judgment was entered on February 6, 2024 with Publicis Health, LLC and therefore was not recognized.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 25 - Nonexchange Financial Guarantees**

The following nonexchange financial guarantees are extended by the Missouri Agricultural and Small Business Development Authority (MASBDA) and the Missouri Department of Agriculture (MDA). The exchange financial guarantees are not recognized as a liability, which indicates that the State will most likely not be required to make a payment related to the nonexchange financial guarantees. As of June 30, 2023, the State extends the following financial guarantees:

Programs	Maximum Guarantee Period	Total Number of Loans Outstanding	Total Dollar Amount of Loans Outstanding (in thousands)	Total Dollar Amount Guaranteed by the State (in thousands)
Crop and Livestock Loan Guarantee Program	2 Years	13	43	21

**Missouri Value-Added Loan Guarantee Program**

The Missouri Value-Added Loan Guarantee Program, authorized in Sections 348.400-348.415, RSMo, provides up to a 50% first-loss guarantee on loans, of \$250,000 or less, made by lenders for the purpose of agricultural business development. The loan guarantee is for a duration of up to 10 years. The program is intended to create new economic activity by creating or retaining jobs. Loans guaranteed by the value-added loan guarantee program can be used to finance agricultural property, which includes land, buildings, structures, improvements, and equipment used for the purpose of processing, manufacturing, marketing, exporting, or adding value to an agricultural product. Loans may also be guaranteed to buy stock in a new generation processing entity that processes an agricultural product. In the event of a default, the MASBDA will work with the Attorney General's Office or the loan recipient's bank to try to collect. As of June 30, 2023, there are four loan defaults under this program. The outstanding balance on judgments for amounts owed to the State totals \$52,000 and there are no outstanding Missouri Value-Added Loan guarantees.

**Single-Purpose Animal Facilities Loan Guarantee Program**

The Single-Purpose Animal Facilities Loan Guarantee Program, authorized in Sections 348.185-348.225, RSMo, is designed to provide banks and other lenders with a 50% first-loss guarantee on loans of up to \$250,000 for up to 10 years. Independent livestock producers may use the loans to finance, refinance or restructure breeding or feeder livestock, earthworms, land, buildings, facilities, equipment, machinery and animal waste systems for producing poultry, swine, beef and dairy cattle, or other livestock. In the event of a default, the MASBDA will work with the Attorney General's Office or the loan recipient's bank to try to collect. There were no loan defaults under this program in fiscal year 2023, and there were no outstanding Single-Purpose Animal Facilities Loan Guarantees.

**Crop and Livestock Loan Guarantee Program**

The Crop and Livestock Loan Guarantee Program, authorized in Section 261.027(3), RSMo, is a 50% guarantee on a loan made to a 4-H and Future Farmers of America (FFA) member who borrows money to purchase livestock, input, etc., for their Supervised Agriculture Education (SAE) project. Loans eligible for the program are limited to the purchase of livestock, feed, seed, fertilizer, and other miscellaneous out-of-pocket expenses directly related to the project. In the event of a default, the MDA will work with the Attorney General's Office or the loan recipient's bank to try to collect. As of June 30, 2023, there are four loan defaults under this program. The outstanding balance on judgments for amounts owed to the State totals \$1,500.



**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 26 - Joint Ventures**

The Regional Convention and Sports Complex Authority was created by state law for the purpose of financing, constructing, operating, and maintaining a multipurpose convention and sports facility to be located in the City of St. Louis. The Authority operates under a board of commissioners of whom five are appointed by the Governor of the State, three by the County Executive of St. Louis County, and three by the Mayor of the City of St. Louis. The Authority is granted all rights and powers necessary to plan, finance, construct, equip, and maintain the facility.

The Authority is considered a joint venture of the State, County, and City because it constituted a contractual agreement for public benefit in which the State, County, and City retained an ongoing financial responsibility for the Convention and Sports Facility Project Bonds.

Pursuant to a financing agreement entered into in August 1991, which terminated in August 2021, the Authority leased the facility to the sponsors who subleased the facility back to the Authority. The payments made by the State, County, and City under the financing agreement were sufficient to pay the principal and interest on the bonds. There is no outstanding obligation remaining on the bonds. However, there is a commitment to provide annual preservation payments through fiscal year 2025.

Summary financial information for the Authority as of and for the fiscal year ended December 31, 2022, is presented below (in thousands of dollars):

Total Assets	<u>\$ 206,292</u>
Total Liabilities	\$ 4,322
Total Net Position	<u>201,970</u>
Total Liabilities and Net Position	<u>\$ 206,292</u>
Total Revenues	\$ 74,406
Total Expenses	<u>11,629</u>
Net Increase in Net Position	<u>\$ 62,777</u>

Copies of the Authority's financial statements may be requested from:

St. Louis Regional Convention  
and Sports Complex Authority  
901 North Broadway  
St. Louis, Missouri 63101

**Note 27 - Endowments**

Donor-restricted endowments for Missouri reside primarily within the higher education institutions, which are reported as a major component unit of the State. For the college and universities, except the University of Missouri, the net appreciation/depreciation of the endowments is (\$1,090,000). Of this amount, \$604,000 is reported as restricted non-expendable, (\$1,711,000) is reported as restricted expendable, and \$17,000 is reported as unrestricted net position. The University of Missouri reported a net appreciation/depreciation of restricted non-expendable net position in the amount of \$102,311,000 which consisted of both realized and unrealized gains and losses on investment. For detailed information on the college and universities, please see the individual financial statements. The Revised Statutes of Missouri authorize the acceptance of donations at State agencies or public institutions. The governing boards of these institutions and the donor agreements determine whether net appreciation can be spent and the acceptable spending rate as detailed in Section 402.134, RSMo. These policies are entity specific and vary with each institution.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 28 - Conduit Debt**

As of June 30, 2023, the Missouri Development Finance Board issued \$1,687,968,000 in Private Activity Bonds and \$3,060,534,000 in Public Purpose and Refunding Revenue Bonds. The outstanding balances on these bonds and notes as of June 30, 2023, were approximately \$338,658,000 and \$824,610,000, respectively. The Missouri Development Finance Board and the State have no liability for repayment of these revenue bonds and funding notes aside from reserve fund deposits and, accordingly, these bonds and notes have not been recorded as a liability on the financial statements for the Missouri Development Finance Board. The debtor pays all debt service requirements. Security for the bondholders consists of insurance, letters of credit, annual appropriation pledges, and certain funds held through trustees under the various indentures. The Missouri Development Finance Board has agreed to fund a secondary reserve account in the amount of \$326,000 for a portion of the debt issued, however, it is not expected to need to be accessed for debt payment on the bonds.

As of June 30, 2023, the State Environmental Improvement and Energy Resources Authority (EIERA), a component unit of the State of Missouri, had an outstanding balance of approximately \$543,280,000 in Tax Exempt Revenue Bonds. Of this outstanding amount, \$235,470,000 is for Water Pollution Control and Drinking Water Revenue Bonds issued on behalf of the Department of Natural Resources. The State of Missouri has no liability for repayment of these revenue bonds beyond the resources provided by related loan programs. The bonds are limited obligations of EIERA.

**Note 29 - Subsequent Events**

Bonds

On December 14, 2023, the Missouri Highways and Transportation Commission (MHTC) issued \$381.6 million of State Appropriations Mega Projects State Road Bonds, Series A 2023. The bonds bear interest of 5.0%, due in semi-annual installments beginning May 1, 2024. The bonds were issued for the purpose of paying the costs of planning, designing, constructing, reconstructing, rehabilitating and significant repair of Interstate 70 on the State Highway System to provide three lanes of traffic in both directions from Blue Springs to Wentzville and paying the costs related to the issuance of the Series A 2023 bonds.

I-70 Project

During the 2023 legislative season, the Governor and Missouri General Assembly passed and signed Truly Agreed and Finally Passed House Bill 4 and House Bill 5. House Bill 4 authorized the Office of Administration (OA) and the Missouri Highways and Transportation Commission (Commission) to execute a financing agreement that the State will pledge sufficient General Revenue funds to be the first recourse for payment of the debt service on Commission bonds issued to finance the planning, designing, constructing, reconstructing, rehabilitating and significant repair of Interstate 70 in the State Highway System to provide three lanes of traffic in both directions from Blue Springs to Wentzville. House Bill 5 authorized OA to transfer \$1.4 billion of General Revenue into the OA I-70 Project Fund. These funds will be transferred into the State Road Fund I-70 Project Fund as the Commission awards contracts.

On January 24, 2024, the governor announced that Missouri secured a \$92.8 million Infrastructure for Rebuilding America (INFRA) grant to improve Interstate-70. The INFRA grant will be used for specific Improve I-70 projects to enhance the efforts of adding an additional lane to I-70.

Infrastructure and Investment Jobs Act

On June 26, 2023, the Department of Commerce's National Telecommunications and Information Administration (NTIA) announced Missouri will receive more than \$1.7 billion through the Broadband Equity, Access, and Deployment (BEAD) program, part of the federal Infrastructure, Investment, and Jobs Act (IIJA). Missouri's BEAD program allocation ranks as the third highest among all states, the District of Columbia, and five territories.

**STATE OF MISSOURI**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

---

**Note 29 - Subsequent Events (cont.)**

Universities

On June 30, 2023, the University of Missouri System entered into a reorganization agreement with The University of Missouri – Columbia Medical Alliance, CRMC Health Care, Inc. and Capital Region Medical Center (CRMC) to change the membership of CRMC effective July 1, 2023.

On October 4, 2023, the University of Central Missouri issued \$30.4 million of bonds payable. The bonds bear interest payable semiannually at 5.0% and are secured by the net revenues available for debt service of the housing system of the University. Principal maturity begins October 1, 2024, and continues until October 1, 2034. Proceeds from the issuance of these bonds were used to advance refund the Series 2013C-2 bonds maturing October 1, 2024.



***Required Supplementary Information (RSI) includes the Budgetary Comparison Schedule for the General Fund and Major Special Revenue Funds, as well as the Budget to Generally Accepted Accounting Principles (GAAP) reconciliation, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Proportionate Share of the Net Pension Liability, Schedule of State Contributions, Schedule of Changes in Total OPEB Liability and Related Ratios, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Proportionate Share of the Collective Net OPEB Liability, and the Notes to RSI on Budgetary Reporting.***

**STATE OF MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND, MAJOR SPECIAL REVENUE FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	General Fund*			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Beginning Budgetary Fund Balance	\$ 11,326,982	\$ 11,326,982	\$ 11,326,982	\$ —
Resources (Inflows):				
Taxes:				
Sales and Use	2,616,342	2,865,899	2,943,396	77,497
Individual Income	8,875,474	9,722,049	9,984,945	262,896
Corporate Income	941,192	1,030,966	1,058,845	27,879
County Foreign Insurance	312,536	342,347	351,604	9,257
Beer	6,399	7,009	7,199	190
Liquor	30,317	33,209	34,107	898
Cigarette	—	—	—	—
Reimbursement/Miscellaneous	214,692	235,170	241,529	6,359
Total Taxes	12,996,952	14,236,649	14,621,625	384,976
Licenses, Fees, and Permits	104,409	114,211	117,178	2,967
Sales	2,347	2,566	2,631	65
Leases and Rentals	3	3	3	—
Services	603,308	604,399	577,039	(27,360)
Contributions and Intergovernmental	17,971,363	18,125,941	17,408,800	(717,141)
Interest	232,177	254,241	261,053	6,812
Penalties and Unclaimed Property	48,814	53,005	54,078	1,073
Cost Reimbursement/Miscellaneous	1,713,644	1,748,202	1,695,698	(52,504)
Transfers In	9,386,892	9,497,021	6,238,686	(3,258,335)
Total Resources (Inflows)	43,059,909	44,636,238	40,976,791	(3,659,447)
Amount Available for Appropriation	54,386,891	55,963,220	52,303,773	(3,659,447)
Charges to Appropriations (Outflows):				
Current:				
General Government	4,031,253	4,023,298	3,279,179	744,119
Education	9,494,085	9,885,630	6,686,573	3,199,057
Natural and Economic Resources	2,261,723	2,251,719	352,884	1,898,835
Transportation and Law Enforcement	1,629,421	1,715,984	578,642	1,137,342
Human Services	22,265,133	23,784,338	19,623,900	4,160,438
Debt Service	209,046	209,181	179,512	29,669
Transfers Out	11,040,486	11,190,692	8,298,377	2,892,315
Total Charges to Appropriations	50,931,147	53,060,842	38,999,067	14,061,775
Ending Budgetary Fund Balance	\$ 3,455,744	\$ 2,902,378	\$ 13,304,706	\$ 10,402,328
Reconciling Items:				
Reclassifying Cash Equivalents as Investments			(11,578,166)	
Investments at Fair Value			11,100,217	
Receivables, Net			4,943,507	
Due from Other Funds			—	
Inventories			101,250	
Accounts Payable			(2,143,389)	
Accrued Payroll			(74,566)	
Due to Other Funds			(4,722)	
Unearned Revenue			(2,484,729)	
Escheat/Unclaimed Property			(103,003)	
Deferred Inflows of Resources			(2,393,662)	
Fund Balance - GAAP Basis			\$ 10,667,443	

\*Restated

Public Education				Conservation and Environmental Protection*			
Original Budget	Final Budget	Actual	Variance with Final Budget	Original Budget	Final Budget	Actual	Variance with Final Budget
\$ 337,952	\$ 337,952	\$ 337,952	\$ —	\$ 909,306	\$ 909,306	\$ 909,306	\$ —
1,411,709	1,411,709	1,204,232	(207,477)	318,927	318,927	286,971	(31,956)
14,089	14,089	12,018	(2,071)	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
57,034	57,034	48,652	(8,382)	—	—	—	—
422,800	422,800	360,662	(62,138)	—	—	—	—
1,905,632	1,905,632	1,625,564	(280,068)	318,927	318,927	286,971	(31,956)
3,316	3,316	2,829	(487)	109,589	109,589	98,608	(10,981)
—	—	—	—	10,297	10,297	9,265	(1,032)
—	—	—	—	194	194	175	(19)
—	—	—	—	—	—	—	—
34,644	34,644	29,552	(5,092)	75,997	75,997	68,382	(7,615)
6,242	6,242	5,325	(917)	16,786	16,786	15,104	(1,682)
41,190	41,190	35,136	(6,054)	251	251	226	(25)
7,879	7,879	6,721	(1,158)	151,727	151,727	136,524	(15,203)
1,811,784	1,854,574	1,830,668	(23,906)	1,490	1,484	1,482	(2)
3,810,687	3,853,477	3,535,795	(317,682)	685,258	685,252	616,737	(68,515)
4,148,639	4,191,429	3,873,747	(317,682)	1,594,564	1,594,558	1,526,043	(68,515)
455	445	119	326	4,470	4,524	3,275	1,249
3,116,359	3,155,734	2,932,093	223,641	—	—	—	—
27,180	27,180	12,134	15,046	1,295,301	1,245,488	443,603	801,885
305	305	180	125	1,164	1,171	909	262
8,033	8,215	4,977	3,238	892	904	717	187
—	—	—	—	—	—	—	—
447,408	455,808	432,462	23,346	74,294	74,705	68,582	6,123
3,599,740	3,647,687	3,381,965	265,722	1,376,121	1,326,792	517,086	809,706
\$ 548,899	\$ 543,742	\$ 491,782	\$ (51,960)	\$ 218,443	\$ 267,766	\$ 1,008,957	\$ 741,191
		(406,068)				(878,458)	
		391,296				818,392	
		309,088				1,529,384	
		13,841				—	
		—				311	
		(589)				(36,038)	
		(175)				(6,611)	
		—				(232)	
		—				(169)	
		—				—	
		(138,544)				(13,400)	
		\$ 660,631				\$ 2,422,136	

**STATE OF MISSOURI**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY REPORTING**  
**June 30, 2023**

---

**Budgetary Presentation:**

A Budgetary Comparison Schedule is presented as Required Supplementary Information for the State's General Fund and Major Special Revenue Funds. Revenues and expenditures are reported on a budgetary basis where actual revenues are recognized when cash is received, and actual expenditures are recognized for cash disbursements. The accounting principles applied for reporting on a budgetary basis differ from those used to present the financial statements in accordance with GAAP. A reconciliation of the two for the fiscal year ended June 30, 2023, has been presented at the bottom of the Budgetary Comparison Schedule.

The budgetary expenditures are included in the current year's Appropriation Activity Report, which demonstrates legal compliance with the current year's budget. This report can be viewed at <https://acct.oa.mo.gov/reports/annual-reports/appropriation-activity-reports>. The original budget expenditures and transfers are for what was originally appropriated for each fund. The final budget expenditures and transfers takes into account any increases and decreases to appropriations during the fiscal year less the Governor's amounts reverted (withheld) for each fund less any reappropriations to the next fiscal year.

Once a year, the Office of Administration-Division of Budget and Planning receives budgeted revenues from state agencies for each of their funds as well as a revised revenue estimate in the spring for the State's General Revenue Fund. The revised revenue estimate is used in the final budget column for the General Fund and is very comparable to actual revenue resulting in a small negative variance on this Schedule.

In accordance with State statute, all state funds must have an appropriation before amounts can be expended or transferred to another state fund; therefore, variances between budgeted and actual expenditures and transfers out on the budgetary schedule will always be positive.

For budget purposes, interfund activity is not eliminated. A summary of interfund eliminations at June 30, 2023, is shown below (in thousands):

	Final Budget Transfer		Actual Transfer	
	In	Out	In	Out
GENERAL FUND	\$ 8,637,117	\$ (8,637,117)	\$ 5,941,546	\$ (5,941,546)
SPECIAL REVENUE FUNDS				
Public Education	412,288	(412,288)	390,896	(390,896)
TOTAL	<u>\$ 9,049,405</u>	<u>\$ (9,049,405)</u>	<u>\$ 6,332,442</u>	<u>\$ (6,332,442)</u>

**Budgetary Control:**

Budgetary control is maintained at the departmental level; each Department of the Missouri government formulates a budget to be submitted for approval by the General Assembly prior to the beginning of the fiscal year. These budgets are prepared essentially on the cash basis. The legislature reviews, revises, and legally adopts these budgets. The Governor then has the authority to approve or veto each budget, subject to legislative override.

Budgeted expenditures cannot exceed estimated revenues and other sources of funding, including beginning fund balances. In the event that actual revenues are insufficient to cover budgeted expenditures, the Governor must order budget reductions or call a special session of the legislature to address the issue.

Unexpended appropriations lapse at the end of each appropriation year, unless reappropriated to the following appropriation year.

**STATE OF MISSOURI**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**FISCAL YEARS 2015-2023**  
**(In Thousands of Dollars)**

	2023**	Judicial Plan* 2022**	2021**
<b>Total Pension Liability</b>			
Service Cost	\$ 13,304	\$ 12,872	\$ 13,120
Interest on the Total Pension Liability	42,073	42,005	42,459
Benefit Changes	—	—	—
Differences between Expected and Actual Experience	(9,088)	(6,886)	(14,934)
Changes in Assumptions	—	(4,929)	6,341
Benefit Payments, including member refunds	(42,530)	(41,626)	(39,622)
Disability Premiums	—	—	—
Transfers to Other Retirement Systems	—	—	—
<b>Net Change in Total Pension Liability</b>	3,759	1,436	7,364
<b>Total Pension Liability - Beginning</b>	626,284	624,848	617,484
<b>Total Pension Liability - Ending (a)</b>	630,043	626,284	624,848
<b>Plan Fiduciary Net Position</b>			
Contributions - Employer	39,229	39,996	39,174
Contributions - Employee	1,551	1,448	1,314
Pension Plan Net Investment Income	(18,802)	44,050	8,163
Benefit Payments, including member refunds	(42,530)	(41,626)	(39,622)
Disability Premiums	—	—	—
Pension Plan Administrative Expense	(80)	(76)	(74)
Net Transfers	—	—	—
Other	—	—	—
<b>Net Change in Plan Fiduciary Net Position</b>	(20,632)	43,792	8,955
<b>Plan Fiduciary Net Position - Beginning*</b>	211,081	167,289	158,334
<b>Plan Fiduciary Net Position - Ending (b)</b>	190,449	211,081	167,289
<b>Net Pension Liability - Ending (a) - (b)</b>	\$ 439,594	\$ 415,203	\$ 457,559
 <b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	 30.23 %	 33.7 %	 26.77 %
<b>Covered Payroll</b>	\$ 63,398	\$ 63,096	\$ 61,321
 <b>Net Pension Liability as a Percentage of Covered Payroll</b>	 693.39 %	 658.05 %	 746.18 %

\*After post-valuation adjustments.

\*\*Based on a measurement date and actuarial valuation as of the end of the preceding fiscal year. The measurement date is as of June 30, except University of Missouri Retirement System which is based on a measurement date of October 1.

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.



2020**	2019**	2018**	2017**	2016**	2015**
\$ 13,574	\$ 12,997	\$ 12,946	\$ 10,932	\$ 10,614	\$ 8,990
41,711	41,019	40,617	37,755	36,162	34,014
—	—	—	—	—	—
979	(1,320)	(10,687)	(5,037)	5,103	13,361
5,024	12,332	7,906	53,991	—	—
(37,593)	(35,657)	(33,985)	(32,989)	(31,246)	(29,407)
—	—	—	—	—	—
—	—	—	—	—	—
23,695	29,371	16,797	64,652	20,633	26,958
593,789	564,418	547,621	482,969	462,336	435,378
617,484	593,789	564,418	547,621	482,969	462,336
38,605	36,892	34,247	33,642	32,696	29,265
1,138	902	787	661	488	295
6,056	10,678	4,680	28	(3,610)	21,395
(37,593)	(35,657)	(33,985)	(32,989)	(31,246)	(29,407)
—	—	—	—	—	—
(72)	(181)	(150)	(137)	(123)	(106)
—	—	—	—	—	—
—	(69)	—	—	—	—
8,134	12,565	5,579	1,205	(1,795)	21,442
150,200	137,635	132,056	130,851	132,646	111,204
158,334	150,200	137,635	132,056	130,851	132,646
\$ 459,150	\$ 443,589	\$ 426,783	\$ 415,565	\$ 352,118	\$ 329,690
25.64 %	25.3 %	24.39 %	24.11 %	27.09 %	28.69 %
\$ 60,594	\$ 59,417	\$ 58,592	\$ 57,421	\$ 55,656	\$ 49,588
757.74 %	746.73 %	728.40 %	723.72 %	632.66 %	664.86 %

This Schedule is continued on pages 145-148.

Missouri Department of Transportation and Highway Patrol Employees' Retirement System			
	2023**	2022**	2021**
<b>Total Pension Liability</b>			
Service Cost	\$ 55,098	\$ 43,727	\$ 44,048
Interest on the Total Pension Liability	275,067	278,523	274,791
Benefit Changes	—	—	—
Differences between Expected and Actual Experience	16,085	(26,472)	3,495
Changes in Assumptions	—	226,320	—
Benefit Payments, including member refunds	(279,638)	(266,719)	(263,507)
Disability Premiums	—	(1,601)	(1,641)
Transfers to Other Retirement Systems	—	(1,803)	(2,458)
<b>Net Change in Total Pension Liability</b>	66,612	251,975	54,728
<b>Total Pension Liability - Beginning</b>	4,344,073	4,092,098	4,037,370
<b>Total Pension Liability - Ending (a)</b>	4,410,685	4,344,073	4,092,098
<b>Plan Fiduciary Net Position</b>			
Contributions - Employer	212,711	208,213	210,872
Contributions - Employee	12,656	7,096	6,547
Pension Plan Net Investment Income	122,768	699,644	(10,668)
Benefit Payments, including member refunds	(279,638)	(266,719)	(263,507)
Disability Premiums	—	(1,601)	(1,641)
Pension Plan Administrative Expense	(5,229)	(4,585)	(4,291)
Net Transfers	—	277	1,026
Other	—	—	—
<b>Net Change in Plan Fiduciary Net Position</b>	63,268	642,325	(61,662)
<b>Plan Fiduciary Net Position - Beginning*</b>	3,003,925	2,361,600	2,423,262
<b>Plan Fiduciary Net Position - Ending (b)</b>	3,067,193	3,003,925	2,361,600
<b>Net Pension Liability - Ending (a) - (b)</b>	<u>\$ 1,343,492</u>	<u>\$ 1,340,148</u>	<u>\$ 1,730,498</u>
 <b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	 69.54 %	 69.15 %	 57.71 %
<b>Covered Payroll</b>	\$ 367,493	\$ 359,410	\$ 363,980
 <b>Net Pension Liability as a Percentage of Covered Payroll</b>	 365.58 %	 372.87 %	 475.44 %

This Schedule is continued from page 144.

2020**	2019**	2018**	2017**	2016**	2015**
\$ 43,971	\$ 46,621	\$ 45,713	\$ 45,441	\$ 45,358	\$ 44,740
271,174	286,457	283,569	280,432	275,285	270,526
—	(7)	—	—	—	—
204	(37,173)	(37,287)	(39,810)	(13,324)	(17,614)
—	142,556	—	—	—	—
(256,091)	(254,634)	(246,939)	(236,687)	(237,013)	(227,977)
(1,616)	(1,602)	(1,620)	(1,568)	(1,555)	(1,532)
(2,111)	(2,823)	(2,725)	(1,921)	(3,147)	(1,876)
55,531	179,395	40,711	45,887	65,604	66,267
3,981,839	3,802,444	3,761,733	3,715,846	3,650,242	3,583,975
4,037,370	3,981,839	3,802,444	3,761,733	3,715,846	3,650,242
210,167	204,955	206,563	199,609	200,639	183,354
5,996	5,001	4,892	3,483	3,294	2,260
154,327	197,620	220,302	21,432	92,646	319,446
(256,091)	(254,634)	(246,939)	(236,687)	(237,013)	(227,977)
(1,616)	(1,602)	(1,620)	(1,568)	(1,555)	(1,532)
(4,373)	(4,693)	(4,516)	(4,370)	(4,067)	(3,736)
322	(956)	(981)	808	(2,033)	(92)
—	(936)	—	—	—	—
108,732	144,755	177,701	(17,293)	51,911	271,723
2,314,530	2,169,775	1,992,074	2,009,367	1,957,456	1,685,733
2,423,262	2,314,530	2,169,775	1,992,074	2,009,367	1,957,456
\$ 1,614,108	\$ 1,667,309	\$ 1,632,669	\$ 1,769,659	\$ 1,706,479	\$ 1,692,786
60.02 %	58.13 %	57.06 %	52.96 %	54.08 %	53.63 %
\$ 362,748	\$ 353,751	\$ 356,515	\$ 344,635	\$ 342,265	\$ 336,591
444.97 %	471.32 %	457.95 %	513.49 %	498.58 %	502.92 %

This Schedule is continued on pages 147-148.

University of Missouri Retirement System			
	2023**	2022**	2021**
<b>Total Pension Liability</b>			
Service Cost	\$ 57,272	\$ 60,290	\$ 65,786
Interest on the Total Pension Liability	367,007	343,730	336,697
Benefit Changes	—	—	—
Differences between Expected and Actual Experience	78,356	114,655	(10,821)
Changes in Assumptions	—	243,508	—
Benefit Payments, including member refunds	(312,471)	(292,357)	(283,941)
Disability Premiums	—	—	—
Transfers to Other Retirement Systems	—	—	—
<b>Net Change in Total Pension Liability</b>	190,164	469,826	107,721
<b>Total Pension Liability - Beginning</b>	5,341,914	4,872,088	4,764,367
<b>Total Pension Liability - Ending (a)</b>	5,532,078	5,341,914	4,872,088
<b>Plan Fiduciary Net Position</b>			
Contributions - Employer	132,849	114,999	115,006
Contributions - Employee	13,866	14,238	14,981
Pension Plan Net Investment Income	156,871	(107,876)	1,056,355
Benefit Payments, including member refunds	(312,471)	(292,357)	(283,941)
Disability Premiums	—	—	—
Pension Plan Administrative Expense	—	—	—
Net Transfers	—	—	—
Other	—	—	—
<b>Net Change in Plan Fiduciary Net Position</b>	(8,885)	(270,996)	902,401
<b>Plan Fiduciary Net Position - Beginning*</b>	4,286,149	4,557,145	3,654,744
<b>Plan Fiduciary Net Position - Ending (b)</b>	4,277,264	4,286,149	4,557,145
<b>Net Pension Liability - Ending (a) - (b)</b>	\$ 1,254,814	\$ 1,055,765	\$ 314,943
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	77.32 %	80.24 %	93.54 %
<b>Covered Payroll</b>	\$ 970,746	\$ 1,025,644	\$ 1,116,123
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	129.26 %	102.94 %	28.22 %

This Schedule is continued from page 146.

2020**	2019**	2018**	2017**	2016**	2015**
\$ 66,239	\$ 62,845	\$ 63,624	\$ 66,269	\$ 68,328	\$ 70,574
323,553	312,921	305,781	296,885	288,438	275,762
—	—	—	—	—	—
68,943	23,046	11,704	(22,741)	(38,227)	13,226
—	—	257,616	—	—	—
(265,991)	(241,020)	(233,083)	(211,036)	(203,300)	(182,488)
—	—	—	—	—	—
—	—	—	—	—	—
192,744	157,792	405,642	129,377	115,239	177,074
4,571,623	4,413,831	4,008,189	3,878,812	3,763,573	3,586,499
4,764,367	4,571,623	4,413,831	4,008,189	3,878,812	3,763,573
118,234	115,980	92,200	96,631	99,454	103,895
16,484	15,989	15,299	15,218	14,976	14,486
28,604	183,826	322,297	364,486	6,646	36,412
(265,991)	(241,020)	(233,083)	(211,036)	(203,300)	(182,488)
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	(2,150)
(102,669)	74,775	196,713	265,299	(82,224)	(29,845)
3,757,413	3,682,638	3,485,925	3,220,626	3,302,850	3,332,695
3,654,744	3,757,413	3,682,638	3,485,925	3,220,626	3,302,850
\$ 1,109,623	\$ 814,210	\$ 731,193	\$ 522,264	\$ 658,186	\$ 460,723
76.71 %	82.19 %	83.43 %	86.97 %	83.03 %	87.76 %
\$ 1,227,342	\$ 1,187,435	\$ 1,146,836	\$ 1,144,412	\$ 1,129,784	\$ 1,109,431
90.41 %	68.57 %	63.76 %	45.64 %	58.26 %	41.53 %

**STATE OF MISSOURI**  
**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**FISCAL YEARS 2015-2023**  
**(In Thousands of Dollars)**

	2023*	2022*	2021*
<b><u>Missouri State Employees' Plan</u></b>			
State's proportion of the net pension liability	83.63 %	84.15 %	83.44 %
State's proportionate share of the net pension liability	\$ 5,988,052	\$ 4,704,810	\$ 5,296,316
State's covered payroll	\$ 1,668,182	\$ 1,696,219	\$ 1,667,168
State's proportionate share of the net pension liability as a percentage of its covered payroll	358.96 %	277.37 %	317.68 %
Plan fiduciary net position as a percentage of the total pension liability	53.53 %	63.00 %	55.48 %
<b><u>Judicial Plan</u></b>			
State's proportion of the net pension liability	100.00 %	100.00 %	100.00 %
State's proportionate share of the net pension liability	\$ 439,594	\$ 415,203	\$ 457,559
State's covered payroll	\$ 63,398	\$ 63,096	\$ 61,321
State's proportionate share of the net pension liability as a percentage of its covered payroll	693.39 %	658.05 %	746.18 %
Plan fiduciary net position as a percentage of the total pension liability	30.23 %	33.70 %	26.77 %
<b><u>Missouri Department of Transportation and Highway Patrol Employees' Retirement System</u></b>			
State's proportion of the net pension liability	100.00 %	100.00 %	100.00 %
State's proportionate share of the net pension liability	\$ 1,343,492	\$ 1,340,148	\$ 1,730,498
State's covered payroll	\$ 367,493	\$ 359,410	\$ 363,980
State's proportionate share of the net pension liability as a percentage of its covered payroll	365.58 %	372.87 %	475.44 %
Plan fiduciary net position as a percentage of the total pension liability	69.54 %	69.15 %	57.71 %
<b><u>Missouri State Employees' Plan - Component Units</u></b>			
Component Unit's proportion of the net pension liability	15.98 %	15.52 %	16.24 %
Component Unit's proportionate share of the net pension liability	\$ 1,143,919	\$ 867,854	\$ 1,031,118
Component Unit's covered payroll	\$ 318,676	\$ 312,895	\$ 324,582
Component Unit's proportionate share of the net pension liability as a percentage of its covered payroll	358.96 %	277.37 %	317.68 %
Plan fiduciary net position as a percentage of the total pension liability	53.53 %	63.00 %	55.48 %
<b><u>University of Missouri Retirement System</u></b>			
University's proportion of the net pension liability	100.00 %	100.00 %	100.00 %
University's proportionate share of the net pension liability	\$ 1,254,814	\$ 1,055,765	\$ 314,943
University's covered payroll	\$ 970,746	\$ 1,025,644	\$ 1,116,123
University's proportionate share of the net pension liability as a percentage of its covered payroll	129.26 %	102.94 %	28.22 %
Plan fiduciary net position as a percentage of the total pension liability	77.32 %	80.24 %	93.54 %

\*Based on a measurement date and actuarial valuation as of the end of the preceding fiscal year. The measurement date is as of June 30, except University of Missouri Retirement System which is based on a measurement date of October 1.

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

2020*	2019*	2018*	2017*	2016*	2015*
83.27 %	82.84 %	82.19 %	82.21 %	82.26 %	82.45%
\$ 5,030,722	\$ 4,620,928	\$ 4,279,391	\$ 3,816,328	\$ 2,641,347	\$ 1,944,098
\$ 1,617,502	\$ 1,610,149	\$ 1,617,463	\$ 1,593,034	\$ 1,593,238	\$ 1,613,263
311.02 %	286.99 %	264.57 %	239.56 %	165.78 %	120.51%
56.72 %	59.02 %	60.41 %	63.60 %	72.62 %	79.49%
100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
\$ 459,150	\$ 443,589	\$ 426,783	\$ 415,565	\$ 352,118	\$ 329,690
\$ 60,594	\$ 59,417	\$ 58,592	\$ 57,421	\$ 55,656	\$ 49,588
757.74 %	746.73 %	728.40 %	723.72 %	632.66 %	664.86 %
25.64 %	25.30 %	24.39 %	24.11 %	27.09 %	28.69 %
100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
\$ 1,614,108	\$ 1,667,309	\$ 1,632,669	\$ 1,769,659	\$ 1,706,479	\$ 1,692,786
\$ 362,748	\$ 353,751	\$ 356,515	\$ 344,635	\$ 342,265	\$ 336,591
444.97 %	471.32 %	457.95 %	513.49 %	498.58 %	502.92 %
60.02 %	58.13 %	57.06 %	52.96 %	54.08 %	53.63 %
16.40 %	16.82 %	17.44 %	17.41 %	17.38 %	17.19 %
\$ 990,703	\$ 938,355	\$ 908,000	\$ 808,175	\$ 557,955	\$ 405,189
\$ 318,588	\$ 326,943	\$ 343,472	\$ 337,401	\$ 336,571	\$ 325,490
310.97 %	287.01 %	264.36 %	239.53 %	165.78 %	124.49 %
56.72 %	59.02 %	60.41 %	63.60 %	72.62 %	79.49 %
100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
\$ 1,109,623	\$ 814,210	\$ 731,193	\$ 522,264	\$ 658,186	\$ 460,723
\$ 1,227,342	\$ 1,187,435	\$ 1,146,836	\$ 1,144,412	\$ 1,129,784	\$ 1,109,431
90.41 %	68.57 %	63.76 %	45.64 %	58.26 %	41.53 %
76.71 %	82.19 %	83.43 %	86.97 %	83.03 %	87.76 %

**STATE OF MISSOURI  
SCHEDULE OF STATE CONTRIBUTIONS  
PENSION  
FISCAL YEARS 2014-2023  
(In Thousands of Dollars)**

	2023	2022*	2021
<b><u>Missouri State Employees' Plan</u></b>			
Required Contributions	\$ 490,306	\$ 392,186	\$ 388,097
Contributions in relation to the required contribution	\$ 490,306	\$ 392,186	\$ 388,097
Contribution deficiency (excess)	\$ —	\$ —	\$ —
State's covered payroll	\$ 1,852,372	\$ 1,668,182	\$ 1,696,219
Contributions as a percentage of covered payroll	26.47 %	23.51 %	22.88 %
<b><u>Judicial Plan</u></b>			
Required Contributions	\$ 39,071	\$ 39,268	\$ 39,990
Contributions in relation to the required contribution	\$ 39,071	\$ 39,268	\$ 39,990
Contribution deficiency (excess)	\$ —	\$ —	\$ —
State's covered payroll	\$ 64,934	\$ 63,398	\$ 63,096
Contributions as a percentage of covered payroll	60.17 %	61.94 %	63.38 %
<b><u>Missouri Department of Transportation and Highway Patrol Employees' Retirement System</u></b>			
Required Contributions	\$ 232,814	\$ 212,711	\$ 208,213
Contributions in relation to the required contribution	\$ 232,814	\$ 212,711	\$ 208,213
Contribution deficiency (excess)	\$ —	\$ —	\$ —
State's covered payroll	\$ 400,799	\$ 367,493	\$ 359,410
Contributions as a percentage of covered payroll	58.00 %	58.00 %	58.00 %
<b><u>Missouri State Employees' Plan - Component Units</u></b>			
Required Contributions	\$ 87,108	\$ 74,921	\$ 71,589
Contributions in relation to the required contribution	\$ 87,108	\$ 74,921	\$ 71,589
Contribution deficiency (excess)	\$ —	\$ —	\$ —
Component Unit's covered payroll	\$ 330,829	\$ 318,676	\$ 312,895
Contributions as a percentage of covered payroll	26.33 %	23.51 %	22.88 %
<b><u>University of Missouri Retirement System</u></b>			
Required Contributions	\$ 132,849	\$ 114,999	\$ 115,006
Contributions in relation to the required contribution	\$ 132,849	\$ 114,999	\$ 115,006
Contribution deficiency (excess)	\$ —	\$ —	\$ —
University's covered payroll	\$ 970,746	\$ 1,025,644	\$ 1,116,123
Contributions as a percentage of covered payroll	13.69 %	11.21 %	10.30 %

\*After post-valuation adjustments.

**Notes to the Schedule:**

**Changes of benefit terms.** There were no changes in benefit terms during the fiscal year ended June 30, 2022.

**Changes of assumptions.**

For MOSERS: There were no changes in assumptions during the fiscal year ended June 30, 2022.

For MPERS: There were no changes in assumptions during the fiscal year ended June 30, 2022.

For MSEP -CU: Fiscal Year 2022 amounts have been restated

For MU: There were no changes in assumptions during the fiscal year ended June 30, 2022.



2020	2019	2018	2017	2016	2015	2014
\$ 362,950	\$ 326,951	\$ 313,167	\$ 274,510	\$ 270,198	\$ 270,220	\$ 269,106
\$ 362,950	\$ 326,951	\$ 313,167	\$ 274,510	\$ 270,198	\$ 270,220	\$ 269,106
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
\$ 1,667,168	\$ 1,617,502	\$ 1,610,149	\$ 1,617,463	\$ 1,593,034	\$ 1,593,238	\$ 1,613,263
21.77 %	20.21 %	19.45 %	16.97 %	16.96 %	16.96 %	16.68 %
\$ 39,123	\$ 38,555	\$ 36,895	\$ 32,671	\$ 33,642	\$ 32,696	\$ 29,265
\$ 39,123	\$ 38,555	\$ 36,895	\$ 34,247	\$ 33,642	\$ 32,696	\$ 29,265
\$ —	\$ —	\$ —	\$ (1,576)	\$ —	\$ —	\$ —
\$ 61,321	\$ 60,594	\$ 59,417	\$ 58,592	\$ 57,421	\$ 55,656	\$ 49,588
63.80 %	63.63 %	62.10 %	58.45 %	58.59 %	58.70 %	59.02 %
\$ 210,872	\$ 210,167	\$ 204,955	\$ 206,563	\$ 199,609	\$ 200,639	\$ 183,354
\$ 210,872	\$ 210,167	\$ 204,955	\$ 206,563	\$ 199,609	\$ 200,639	\$ 183,354
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
\$ 363,980	\$ 362,748	\$ 353,751	\$ 356,515	\$ 344,635	\$ 342,265	\$ 336,591
58.00 %	58.00 %	58.00 %	58.00 %	58.00 %	58.62 %	54.44 %
\$ 70,661	\$ 64,387	\$ 63,533	\$ 58,246	\$ 57,219	\$ 57,081	\$ 56,087
\$ 70,661	\$ 64,387	\$ 63,533	\$ 58,246	\$ 57,219	\$ 57,081	\$ 56,087
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
\$ 324,582	\$ 318,588	\$ 326,631	\$ 343,472	\$ 337,401	\$ 336,571	\$ 325,490
21.77 %	20.21 %	19.45 %	16.96 %	16.96 %	16.96 %	17.23 %
\$ 118,234	\$ 115,980	\$ 92,200	\$ 96,631	\$ 99,454	\$ 103,895	\$ 113,688
\$ 118,234	\$ 115,980	\$ 92,200	\$ 96,631	\$ 99,454	\$ 103,895	\$ 113,688
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
\$ 1,227,342	\$ 1,187,435	\$ 1,146,836	\$ 1,144,412	\$ 1,129,784	\$ 1,109,431	\$ 1,078,347
9.63 %	9.77 %	8.04 %	8.44 %	8.80 %	9.36 %	10.54 %

**STATE OF MISSOURI**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**FISCAL YEARS 2018-2023**  
**(In Thousands of Dollars)**

	Missouri Department of Transportation and Highway Patrol Medical and Life Insurance Plan					
	2023*	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>						
Service Cost	\$ 45,697	\$ 44,538	\$ 29,743	\$ 38,514	\$ 40,070	\$ 49,483
Interest	30,222	30,682	37,990	44,435	39,737	35,941
Differences Between Expected and Actual Experience	(6,050)	(28,165)	(3,176)	(52,465)	(1,907)	—
Effect of economic/demographic gains or losses	—	—	—	—	—	—
Changes of Assumptions or Other Inputs	(305,121)	(13,734)	250,439	(63,896)	(54,900)	(165,036)
Benefit Payments	(23,494)	(23,838)	(23,661)	(23,638)	(23,024)	(21,185)
<b>Net Change in Total OPEB Liability</b>	<b>(258,746)</b>	<b>9,483</b>	<b>291,335</b>	<b>(57,050)</b>	<b>(24)</b>	<b>(100,797)</b>
<b>Total OPEB Liability - Beginning</b>	<b>1,365,143</b>	<b>1,355,660</b>	<b>1,064,325</b>	<b>1,121,375</b>	<b>1,121,399</b>	<b>1,222,196</b>
<b>Total OPEB Liability - Ending (a)</b>	<b>\$1,106,397</b>	<b>\$1,365,143</b>	<b>\$1,355,660</b>	<b>\$1,064,325</b>	<b>\$1,121,375</b>	<b>\$1,121,399</b>
<b>Covered-Employee Payroll</b>	<b>\$ 369,298</b>	<b>\$ 366,059</b>	<b>\$ 364,987</b>	<b>\$ 364,538</b>	<b>\$ 355,588</b>	<b>\$ 355,663</b>
<b>Total OPEB Liability as a Percentage of Covered-Employee Payroll</b>	<b>299.59%</b>	<b>372.93%</b>	<b>371.43%</b>	<b>291.97%</b>	<b>315.36%</b>	<b>315.30%</b>

\*Based on an actuarial valuation date of July 1, 2022 and measurement date of the preceding fiscal year as of July 1.

\*\*Based on an actuarial valuation date of June 30, 2021, and a measurement date of the current fiscal year as of June 30.

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

Conservation Employees' Benefits Plan					
2023**	2022	2021	2020	2019	2018
\$ 2,276	\$ 4,031	\$ 4,029	\$ 2,501	\$ 2,926	\$ 3,109
4,372	3,411	3,363	5,276	5,264	4,975
—	—	—	—	—	—
—	(5,674)	—	(36,969)	—	—
2,252	(31,215)	1,514	32,152	10,144	(7,665)
(3,303)	(3,128)	(3,171)	(2,961)	(3,375)	(3,006)
5,597	(32,575)	5,735	(1)	14,959	(2,587)
122,875	155,450	149,715	149,716	134,757	137,344
<u>\$ 128,472</u>	<u>\$ 122,875</u>	<u>\$ 155,450</u>	<u>\$ 149,715</u>	<u>\$ 149,716</u>	<u>\$ 134,757</u>
\$ 75,374	\$ 66,717	\$ 55,700	\$ 56,800	\$ 62,766	\$ 62,235
170.45 %	184.17 %	279.08 %	263.58 %	238.53 %	216.53 %

**STATE OF MISSOURI**  
**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS**  
**FISCAL YEARS 2018-2023**  
**(In Thousands of Dollars)**

	University of Missouri OPEB Plan					
	2023	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>						
Service Cost	\$ 2,180	\$ 4,380	\$ 5,115	\$ 4,019	\$ 4,124	\$ 4,991
Interest on the Total OPEB Liability	6,888	5,399	8,905	17,004	18,248	17,434
Benefit Changes	(23,906)	—	—	—	—	—
Differences between Expected and Actual Experience	858	(1,786)	(14,091)	(4,425)	31,459	—
Changes in Assumptions	20,161	(46,087)	(135,163)	(81,032)	(17,565)	(18,998)
Benefit Payments, including member refunds	(14,727)	(15,512)	(18,438)	(20,652)	(23,206)	(22,828)
<b>Net Change in Total OPEB Liability</b>	<b>(8,546)</b>	<b>(53,606)</b>	<b>(153,672)</b>	<b>(85,086)</b>	<b>13,060</b>	<b>(19,401)</b>
<b>Total OPEB Liability - Beginning</b>	<b>199,702</b>	<b>253,308</b>	<b>406,980</b>	<b>492,066</b>	<b>479,006</b>	<b>498,407</b>
<b>Total OPEB Liability - Ending (a)</b>	<b>191,156</b>	<b>199,702</b>	<b>253,308</b>	<b>406,980</b>	<b>492,066</b>	<b>479,006</b>
<b>Plan Fiduciary Net Position</b>						
Contributions - Employer	14,706	15,846	18,551	20,672	23,363	18,590
Contributions - Employee	16,957	17,325	18,296	17,763	17,378	16,480
Net Investment Income	2,509	98	12	920	1,469	790
Benefit Payments, including refunds of employee contributions	(31,684)	(32,838)	(36,734)	(38,413)	(40,584)	(35,031)
Other	—	—	—	(2)	(1)	(172)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>2,488</b>	<b>431</b>	<b>125</b>	<b>940</b>	<b>1,625</b>	<b>657</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>39,922</b>	<b>39,491</b>	<b>39,366</b>	<b>38,426</b>	<b>36,801</b>	<b>36,144</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>42,410</b>	<b>39,922</b>	<b>39,491</b>	<b>39,366</b>	<b>38,426</b>	<b>36,801</b>
<b>Net OPEB Liability - Ending (a) - (b)</b>	<b>\$148,746</b>	<b>\$159,780</b>	<b>\$213,817</b>	<b>\$367,614</b>	<b>\$453,640</b>	<b>\$442,205</b>
<b>Plan Fiduciary Net Position as a Percentage of Total OPEB Liability</b>	<b>22.19 %</b>	<b>19.99 %</b>	<b>15.59 %</b>	<b>9.67 %</b>	<b>7.81 %</b>	<b>7.68 %</b>
<b>Covered-Employee Payroll</b>	<b>\$548,996</b>	<b>\$554,957</b>	<b>\$574,498</b>	<b>\$612,694</b>	<b>\$677,089</b>	<b>\$721,517</b>
<b>Net OPEB Liability as a Percentage of Covered-Employee Payroll</b>	<b>27.09 %</b>	<b>28.76 %</b>	<b>37.22 %</b>	<b>60.00 %</b>	<b>67.00 %</b>	<b>61.29 %</b>

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

**STATE OF MISSOURI**  
**SCHEDULE OF PROPORTIONATE SHARE OF THE COLLECTIVE NET OPEB LIABILITY**  
**FISCAL YEARS 2018-2023**  
**(In Thousands of Dollars)**

	2023*	2022	2021	2020	2019	2018
<b>Missouri Consolidated Health Care Plan</b>						
State's proportion of the collective net OPEB liability	99.52 %	99.61 %	99.61 %	99.61 %	99.59 %	99.56 %
State's proportionate share of the collective net OPEB liability	\$1,402,070	\$1,699,030	\$1,774,156	\$1,761,801	\$1,745,034	\$1,756,787
State's covered payroll	\$1,594,832	\$1,717,699	\$1,594,758	\$1,605,629	\$1,597,814	\$1,480,735
State's proportionate share of the collective net OPEB liability as a percentage of its covered payroll	87.91 %	98.91 %	111.25 %	109.73 %	109.21 %	118.64 %
Plan fiduciary net position as a percentage of the total OPEB liability	12.12 %	10.14 %	8.24 %	7.31 %	6.90 %	6.64 %
<b>Missouri Consolidated Health Care Plan - CU</b>						
Component Unit's proportion of the collective net OPEB liability	0.04 %	0.04 %	0.04 %	0.04 %	0.05 %	0.03 %
Component Unit's proportionate share of the collective net OPEB liability	\$ 579	\$ 749	\$ 784	\$ 746	\$ 825	\$ 484
Component Unit's covered payroll	\$ 659	\$ 757	\$ 704	\$ 680	\$ 756	\$ 176
Component Unit's proportionate share of the collective net OPEB liability as a percentage of its covered payroll	87.86 %	98.94 %	111.36 %	109.71 %	109.13 %	275.00 %
Plan fiduciary net position as a percentage of the total OPEB liability	12.12 %	10.14 %	8.24 %	7.31 %	6.90 %	6.64 %

\*Based on a measurement date of the preceding fiscal year and actuarial valuation as of the July 1, 2022.

Note: This schedule is ultimately required to show information for ten years. However, until a full ten-year trend is compiled, only the years that information is available will be reported.

**Notes to the Schedules:**

Neither MHPML or CEIP have assets that are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

**Changes of benefit terms.** For MU: The following plan changes were made effective January 1, 2023: Retiree health plan: in-network deductibles were increased and out-of-network out-of-pocket maximums were increased. Healthy savings plan: in-network deductibles and out-of-pocket maximums were increased and network coinsurance was decreased.

**Changes of assumptions.**

For MCHCP: The discount rate changed from 4.50% to 5.50%, in the July 1, 2022 valuation.

For CEIP: The discount rate changed from 3.54% to 3.65% in the June 30, 2021 valuation.

MHPML: The discount rate changed from 2.16% to 3.54% in the July 1, 2022 valuation.

For MU: Claims and trends for all plans were revised to reflect future expectations. Also, the discount rate used for the valuations was changed from 3.54% to 3.65% in the June 30, 2023 valuation.



***Supplementary Information** includes the Budgetary Comparison Schedule and Reconciliation for the Major Capital Projects Fund (Missouri Road Fund), as well as the Combining and Individual Fund Statements for the General Fund and all Non-Major Funds.*

**STATE OF MISSOURI**  
**SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR CAPITAL PROJECTS FUND**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Missouri Road Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Beginning Budgetary Fund Balance	\$ 1,171,274	\$ 1,171,274	\$ 1,171,274	\$ —
Resources (Inflows):				
Taxes:				
Vehicle Sales and Use	203,468	203,468	216,122	12,654
Fuel	133	133	127	(6)
Total Taxes	203,601	203,601	216,249	12,648
Licenses, Fees, and Permits	94,286	94,286	117,277	22,991
Contributions and				
Intergovernmental	1,260,666	1,260,666	1,150,757	(109,909)
Interest	26,913	26,913	29,994	3,081
Cost Reimbursement/Miscellaneous	136,114	136,114	162,275	26,161
Bond Sale Proceeds	524,396	524,396	500,000	(24,396)
Transfers In	760,573	760,573	673,324	(87,249)
Total Resources (Inflows)	3,006,549	3,006,549	2,849,876	(156,673)
Amount Available for Appropriation	4,177,823	4,177,823	4,021,150	(156,673)
Charges to Appropriations (Outflows):				
Current:				
Transportation and Law				
Enforcement	1,091,203	1,097,970	954,412	143,558
Capital Outlay				
Transportation and Law				
Enforcement	1,533,976	1,543,488	1,341,680	201,808
Debt Service	150,827	151,762	131,919	19,843
Total Charges to Appropriations	2,776,006	2,793,220	2,428,011	365,209
Ending Budgetary Fund Balance	\$ 1,401,817	\$ 1,384,603	\$ 1,593,139	\$ 208,536
Reconciling Items:				
Reclassifying Cash Equivalents as Investments			(1,206,447)	
Investments at Fair Value			1,173,011	
Receivables, Net			143,742	
Inventories			50,230	
Prepaid Items			2,138	
Accounts Payable			(176,331)	
Accrued Payroll			(20,083)	
Due to Other Funds			(268)	
Unearned Revenue			(57,390)	
Advance from Component Unit			(24,396)	
Deferred Inflows of Resources			(10,690)	
Fund Balance - GAAP Basis			\$ 1,466,655	



---

## *The Combining and Individual Fund Statements*

### **Major Funds**

**General Fund** - Accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

### **Non-Major Funds**

This includes all non-major governmental and enterprise funds, as well as the non-major component units. It also includes all internal service and fiduciary funds because the "major fund" classification, created under GASB Statement 34, does not apply to these funds.

A budgetary comparison statement is provided for all non-major governmental funds.



**STATE OF MISSOURI  
BALANCE SHEET  
GENERAL FUND  
June 30, 2023  
(In Thousands of Dollars)**

	General Fund		Totals
	General	Federal	June 30, 2023
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 1,076,486	\$ 650,054	\$ 1,726,540
Investments	6,534,674	4,565,543	11,100,217
Receivables, Net	3,404,236	1,539,271	4,943,507
Inventories	22,498	78,752	101,250
Total Assets	<u>\$ 11,037,894</u>	<u>\$ 6,833,620</u>	<u>\$ 17,871,514</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 877,586	\$ 1,265,803	\$ 2,143,389
Accrued Payroll	55,515	19,051	74,566
Due to Other Funds	2,389	2,333	4,722
Unearned Revenue	431	2,484,298	2,484,729
Escheat/Unclaimed Property	103,003	—	103,003
Total Liabilities	<u>1,038,924</u>	<u>3,771,485</u>	<u>4,810,409</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>2,320,290</u>	<u>73,372</u>	<u>2,393,662</u>
<b>FUND BALANCES</b>			
Nonspendable	66,798	78,761	145,559
Restricted	21,443	964,137	985,580
Committed	875,137	—	875,137
Assigned	541,849	—	541,849
Unassigned	6,173,453	1,945,865	8,119,318
Total Fund Balances	<u>7,678,680</u>	<u>2,988,763</u>	<u>10,667,443</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 11,037,894</u>	<u>\$ 6,833,620</u>	<u>\$ 17,871,514</u>

**STATE OF MISSOURI**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	General Fund			Totals
	General	Federal	Eliminations	June 30, 2023
<b>Revenues:</b>				
Taxes	\$ 13,099,893	\$ —	\$ —	\$ 13,099,893
Licenses, Fees, and Permits	124,083	1,565	—	125,648
Sales	2,522	29	—	2,551
Services	10,376	159,243	—	169,619
Contributions and Intergovernmental	1,808,911	17,301,226	—	19,110,137
Investment Earnings:				
Net Increase (Decrease) in the Fair Value of Investments	(118,853)	(68,992)	—	(187,845)
Interest	295,803	965	—	296,768
Penalties and Unclaimed Properties	109,728	4,650	—	114,378
Cost Reimbursement/Miscellaneous	77,919	139,627	—	217,546
Total Revenues	15,410,382	17,538,313	—	32,948,695
<b>Expenditures:</b>				
Current:				
General Government	1,054,382	425,541	—	1,479,923
Education	4,062,928	2,595,538	—	6,658,466
Natural and Economic Resources	113,437	293,740	—	407,177
Transportation and Law Enforcement	144,055	443,482	—	587,537
Human Services	7,204,583	13,215,274	—	20,419,857
Debt Service:				
Principal	177,675	31,454	—	209,129
Interest	21,694	1,120	—	22,814
Total Expenditures	12,778,754	17,006,149	—	29,784,903
Excess Revenues (Expenditures)	2,631,628	532,164	—	3,163,792
<b>Other Financing Sources (Uses):</b>				
Issuance of Notes/Leases/Financed Purchases	21,546	68,769	—	90,315
Sale of Capital Assets	—	136	—	136
Transfers In	304,926	173,831	(417,820)	60,937
Transfers Out	(1,468,714)	(295,994)	417,820	(1,346,888)
Total Other Financing Sources (Uses)	(1,142,242)	(53,258)	—	(1,195,500)
Net Change in Fund Balances	1,489,386	478,906	—	1,968,292
Fund Balances - Beginning	6,192,730	2,506,716	—	8,699,446
Increase (Decrease) in Reserve for Inventory	(3,436)	3,141	—	(295)
Fund Balances - Ending	\$ 7,678,680	\$ 2,988,763	\$ —	\$ 10,667,443

**STATE OF MISSOURI**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE**  
**June 30, 2023**  
**(In Thousands of Dollars)**

	Special Revenue	Debt Service	Capital Projects	Permanent	Totals June 30, 2023
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 185,196	\$ 33,712	\$ 986	\$ 382	\$ 220,276
Investments	786,294	121,411	6,329	69,532	983,566
Receivables, Net	532,495	21,049	17	3	553,564
Due from Other Funds	1,099	—	—	—	1,099
Inventories	7,569	—	—	—	7,569
Total Assets	<u>\$ 1,512,653</u>	<u>\$ 176,172</u>	<u>\$ 7,332</u>	<u>\$ 69,917</u>	<u>\$ 1,766,074</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 54,707	\$ —	\$ 1,145	\$ —	\$ 55,852
Accrued Payroll	16,701	—	—	—	16,701
Due to Other Funds	1,160	—	—	—	1,160
Unearned Revenue	140	—	—	—	140
Total Liabilities	<u>72,708</u>	<u>—</u>	<u>1,145</u>	<u>—</u>	<u>73,853</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>303,586</u>	<u>8</u>	<u>8</u>	<u>1</u>	<u>303,603</u>
<b>FUND BALANCES</b>					
Nonspendable	7,569	—	—	69,800	77,369
Restricted	376,030	176,164	6,179	—	558,373
Committed	379,989	—	—	—	379,989
Assigned	372,771	—	—	116	372,887
Total Fund Balances	<u>1,136,359</u>	<u>176,164</u>	<u>6,179</u>	<u>69,916</u>	<u>1,388,618</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,512,653</u>	<u>\$ 176,172</u>	<u>\$ 7,332</u>	<u>\$ 69,917</u>	<u>\$ 1,766,074</u>

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Special Revenue	Debt Service	Capital Projects	Permanent	Totals June 30, 2023
<b>Revenues:</b>					
Taxes	\$ 1,228,602	\$ 224,022	\$ —	\$ —	\$ 1,452,624
Licenses, Fees, and Permits	471,240	—	—	—	471,240
Sales	6,008	—	—	—	6,008
Leases and Rentals	1	—	—	—	1
Services	14,389	—	—	—	14,389
Contributions and Intergovernmental	381,296	3,160	—	—	384,456
Investment Earnings:					
Net Increase (Decrease) in the Fair Value of Investments	(7,573)	698	142	135	(6,598)
Interest	11,031	220	139	13	11,403
Penalties and Unclaimed Properties	75,138	—	—	2,604	77,742
Cost Reimbursement/Miscellaneous	29,800	—	—	—	29,800
Total Revenues	<u>2,209,932</u>	<u>228,100</u>	<u>281</u>	<u>2,752</u>	<u>2,441,065</u>
<b>Expenditures:</b>					
Current:					
General Government	327,311	—	564	—	327,875
Education	2,028	—	—	—	2,028
Natural and Economic Resources	346,619	—	—	—	346,619
Transportation and Law Enforcement	483,999	5	—	—	484,004
Human Services	644,544	—	581	—	645,125
Capital Outlay:					
General Government	—	—	3,685	—	3,685
Human Services	—	—	59	—	59
Debt Service:					
Principal	4,026	150,315	150	—	154,491
Interest	1,367	33,043	—	—	34,410
Total Expenditures	<u>1,809,894</u>	<u>183,363</u>	<u>5,039</u>	<u>—</u>	<u>1,998,296</u>
Excess Revenues (Expenditures)	<u>400,038</u>	<u>44,737</u>	<u>(4,758)</u>	<u>2,752</u>	<u>442,769</u>
<b>Other Financing Sources (Uses):</b>					
Issuance of Notes/Leases/Financed Purchases	5,165	—	—	—	5,165
Proceeds from Sale of Capital Assets	6,471	—	—	—	6,471
Transfers In	279,811	5,000	—	—	284,811
Transfers Out	(649,523)	—	—	—	(649,523)
Total Other Financing Sources (Uses)	<u>(358,076)</u>	<u>5,000</u>	<u>—</u>	<u>—</u>	<u>(353,076)</u>
Net Change in Fund Balances	41,962	49,737	(4,758)	2,752	89,693
Fund Balances - Beginning	1,092,868	126,427	10,937	67,164	1,297,396
Increase (Decrease) in Reserve for Inventory	1,529	—	—	—	1,529
Fund Balances - Ending	<u>\$ 1,136,359</u>	<u>\$ 176,164</u>	<u>\$ 6,179</u>	<u>\$ 69,916</u>	<u>\$ 1,388,618</u>



*The **Special Revenue Funds** account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The State has numerous individual Special Revenue Funds. Therefore, the funds have been combined into specific functional areas.*

### **Non-Major Special Revenue Funds:**

**Professional Registration** - Provides for the control and regulation of various professions. Each profession has its own fund to account for its operation.

**Judicial Protection and Assistance** - Provides for protection of public employees by the Attorney General's Office, conviction of criminal offenders by prosecuting attorneys and assistance to victims of criminal offenses.

**Agriculture and State Fair** - Provides for inspections of products, market development, and awards for competition at the State Fair.

**Social Assistance** - Provides financial, health, and other services to qualifying individuals.

**Transportation and Law Enforcement** - Provides transportation services, road construction and maintenance, and the enforcement of vehicle laws and traffic safety.

**Unemployment and Workers' Compensation** - Provides for the administration of these laws and benefits to workers who qualify for workers' compensation.

**Reimbursements and Other** - Provides various reimbursements of costs to other governments and various regulatory commissions not included in other functional areas.

**STATE OF MISSOURI  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
June 30, 2023  
(In Thousands of Dollars)**

	Professional Registration	Judicial Protection and Assistance	Agriculture and State Fair	Social Assistance	Transportation and Law Enforcement	Unemployment and Workers' Compensation	Reimbursements and Other	Totals June 30, 2023
<b>ASSETS</b>								
Cash and Cash								
Equivalents	\$ 5,707	\$ 36,366	\$ 5,266	\$ 31,752	\$ 80,365	\$ 11,001	\$ 14,739	\$ 185,196
Investments	40,317	256,888	16,360	223,103	69,558	77,712	102,356	786,294
Receivables, Net	—	1,427	782	306,514	199,621	17,283	6,868	532,495
Due from Other Funds	—	—	—	—	—	1,099	—	1,099
Inventories	12	8	23	1,306	5,956	—	264	7,569
Total Assets	<u>\$ 46,036</u>	<u>\$ 294,689</u>	<u>\$ 22,431</u>	<u>\$ 562,675</u>	<u>\$ 355,500</u>	<u>\$ 107,095</u>	<u>\$ 124,227</u>	<u>\$1,512,653</u>
<b>LIABILITIES</b>								
Accounts Payable	\$ 430	\$ 759	\$ 192	\$ 43,060	\$ 3,895	\$ 2,638	\$ 3,733	\$ 54,707
Accrued Payroll	285	504	329	3,151	8,869	479	3,084	16,701
Due to Other Funds	33	122	17	144	315	405	124	1,160
Unearned Revenue	—	—	—	140	—	—	—	140
Total Liabilities	<u>748</u>	<u>1,385</u>	<u>538</u>	<u>46,495</u>	<u>13,079</u>	<u>3,522</u>	<u>6,941</u>	<u>72,708</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
	<u>—</u>	<u>156</u>	<u>39</u>	<u>294,897</u>	<u>4,569</u>	<u>1,300</u>	<u>2,625</u>	<u>303,586</u>
<b>FUND BALANCES</b>								
Nonspendable	12	8	23	1,306	5,956	—	264	7,569
Restricted	—	18,738	12,512	117,095	47,886	102,273	77,526	376,030
Committed	11,906	263,871	389	90,863	602	—	12,358	379,989
Assigned	33,370	10,531	8,930	12,019	283,408	—	24,513	372,771
Total Fund Balances	<u>45,288</u>	<u>293,148</u>	<u>21,854</u>	<u>221,283</u>	<u>337,852</u>	<u>102,273</u>	<u>114,661</u>	<u>1,136,359</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 46,036</u>	<u>\$ 294,689</u>	<u>\$ 22,431</u>	<u>\$ 562,675</u>	<u>\$ 355,500</u>	<u>\$ 107,095</u>	<u>\$ 124,227</u>	<u>\$1,512,653</u>

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Professional Registration	Judicial Protection and Assistance	Agriculture and State Fair	Social Assistance	Transportation and Law Enforcement	Unemployment and Workers' Compensation	Reimbursements and Other	Totals June 30, 2023
<b>Revenues:</b>								
Taxes	\$ 270	\$ —	\$ 4,129	\$ 146,022	\$ 980,624	\$ 97,355	\$ 202	\$ 1,228,602
Licenses, Fees, and Permits	25,321	31,114	13,877	34,170	237,734	—	129,024	471,240
Sales	—	16	4,035	1,246	—	65	646	6,008
Leases and Rentals	—	—	—	—	—	—	1	1
Services	—	1,056	2	13,324	—	—	7	14,389
Contributions and Intergovernmental	—	711	16	377,642	118	—	2,809	381,296
Investment Earnings:								
Net Increase (Decrease) in the Fair Value of Investments	(539)	(788)	(664)	(5,348)	2,540	(1,247)	(1,527)	(7,573)
Interest	—	288	310	3,978	2,302	1,769	2,384	11,031
Penalties and Unclaimed Properties	475	1,270	9	69,175	502	1,253	2,454	75,138
Cost Reimbursement/Miscellaneous	111	1,135	139	1,158	1,112	144	26,001	29,800
Total Revenues	25,638	34,802	21,853	641,367	1,224,932	99,339	162,001	2,209,932
<b>Expenditures:</b>								
Current:								
General Government	241	17,347	249	3,559	277,626	5,837	22,452	327,311
Education	67	—	—	1,068	—	393	500	2,028
Natural and Economic Resources	24,748	85,927	20,524	3,602	—	89,743	122,075	346,619
Transportation and Law Enforcement	—	21,288	—	114,035	296,612	—	52,064	483,999
Human Services	—	332	—	639,545	—	—	4,667	644,544
Debt Service:								
Principal	—	20	47	178	1,966	593	1,222	4,026
Interest	—	6	11	78	1,016	50	206	1,367
Total Expenditures	25,056	124,920	20,831	762,065	577,220	96,616	203,186	1,809,894
Excess Revenues (Expenditures)	582	(90,118)	1,022	(120,698)	647,712	2,723	(41,185)	400,038
<b>Other Financing Sources (Uses):</b>								
Issuance of Notes/Leases/Financed Purchases	—	—	—	300	4,244	317	304	5,165
Proceeds from Sale of Capital Assets	7	32	78	15	6,269	—	70	6,471
Transfers In	19	4,455	—	210,736	1	3,144	61,456	279,811
Transfers Out	(323)	—	—	(12,018)	(628,081)	—	(9,101)	(649,523)
Total Other Financing Sources (Uses)	(297)	4,487	78	199,033	(617,567)	3,461	52,729	(358,076)
Net Change in Fund Balances	285	(85,631)	1,100	78,335	30,145	6,184	11,544	41,962
Fund Balances - Beginning	45,018	378,779	20,751	142,837	306,336	96,089	103,058	1,092,868
Increase (Decrease) in Reserve for Inventory	(15)	—	3	111	1,371	—	59	1,529
Fund Balances - Ending	\$ 45,288	\$ 293,148	\$ 21,854	\$ 221,283	\$ 337,852	\$ 102,273	\$ 114,661	\$ 1,136,359



**STATE OF MISSOURI**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Professional Registration			Judicial Protection and Assistance		
	Budget	Actual	Variance	Budget	Actual	Variance
<b>Revenues:</b>						
Taxes:						
Sales and Use	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Cigarette	—	—	—	—	—	—
Fuel	—	—	—	—	—	—
County Foreign Insurance	—	—	—	—	—	—
Liquor/Wine	—	—	—	—	—	—
Medical Marijuana	—	—	—	—	—	—
Recreational Marijuana	—	—	—	—	—	—
Reimbursement/Miscellaneous	249	270	21	—	—	—
Total Taxes	249	270	21	—	—	—
Licenses, Fees, and Permits	23,400	25,325	1,925	31,436	31,033	(403)
Sales	—	—	—	16	16	—
Leases and Rentals	—	—	—	—	—	—
Services	—	—	—	1,103	1,089	(14)
Contributions and Intergovernmental	—	—	—	2,394	2,363	(31)
Interest	—	—	—	266	263	(3)
Penalties and Unclaimed Property	438	474	36	1,286	1,270	(16)
Cost Reimbursement/ Miscellaneous	103	112	9	1,165	1,149	(16)
Total Revenues	24,190	26,181	1,991	37,666	37,183	(483)
<b>Expenditures:</b>						
Current:						
General Government	50	3	47	22,442	15,706	6,736
Education	151	67	84	—	—	—
Natural and Economic Resources	14,192	11,264	2,928	93,785	85,928	7,857
Transportation and Law Enforcement	—	—	—	37,172	21,926	15,246
Human Services	—	—	—	790	365	425
Debt Service:	—	—	—	—	—	—
Total Expenditures	14,393	11,334	3,059	154,189	123,925	30,264
Excess Revenues (Expenditures)	9,797	14,847	5,050	(116,523)	(86,742)	29,781
<b>Other Financing Sources (Uses):</b>						
Transfers In	332	29	(303)	5,798	4,853	(945)
Transfers Out	(15,901)	(13,855)	2,046	(4,641)	(3,160)	1,481
Total Other Financing Sources (Uses)	(15,569)	(13,826)	1,743	1,157	1,693	536
Net Change in Fund Balances	(5,772)	1,021	6,793	(115,366)	(85,049)	30,317
Fund Balances - Beginning	46,898	46,898	—	390,381	390,381	—
Fund Balances - Ending	\$ 41,126	\$ 47,919	\$ 6,793	\$ 275,015	\$ 305,332	\$ 30,317
<b>Reconciling Items:</b>						
Reclassifying Cash Equivalents as Investments		(42,212)			(268,966)	
Investments at Fair Value		40,317			256,888	
Receivables, Net		—			1,427	
Due from Other Funds		—			—	
Inventories		12			8	
Accounts Payable		(430)			(759)	
Accrued Payroll		(285)			(504)	
Due to Other Funds		(33)			(122)	
Unearned Revenue		—			—	
Deferred Inflows of Resources		—			(156)	
Fund Balance per GAAP		\$ 45,288			\$ 293,148	

Agriculture and State Fair			Social Assistance		
Budget	Actual	Variance	Budget	Actual	Variance
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	48,391	43,553	(4,838)
—	—	—	—	—	—
—	—	—	—	—	—
3,596	4,129	533	—	—	—
—	—	—	17,741	15,967	(1,774)
—	—	—	19,265	17,339	(1,926)
—	—	—	78,560	70,705	(7,855)
3,596	4,129	533	163,957	147,564	(16,393)
12,959	14,882	1,923	38,228	34,406	(3,822)
—	—	—	1,383	1,245	(138)
—	—	—	—	—	—
2	2	—	14,803	13,323	(1,480)
76	87	11	425,564	383,013	(42,551)
162	186	24	3,839	3,455	(384)
8	9	1	76,811	69,131	(7,680)
387	444	57	2,671	2,404	(267)
17,190	19,739	2,549	727,256	654,541	(72,715)
393	82	311	11,656	6,574	5,082
—	—	—	3,218	1,694	1,524
17,531	12,688	4,843	8,996	3,599	5,397
—	—	—	107,851	78,038	29,813
—	—	—	565,634	473,952	91,682
—	—	—	73	62	11
17,924	12,770	5,154	697,428	563,919	133,509
(734)	6,969	7,703	29,828	90,622	60,794
103	78	(25)	325,447	223,794	(101,653)
(6,233)	(5,110)	1,123	(398,419)	(226,932)	171,487
(6,130)	(5,032)	1,098	(72,972)	(3,138)	69,834
(6,864)	1,937	8,801	(43,144)	87,484	130,628
18,202	18,202	—	177,814	177,814	—
\$ 11,338	\$ 20,139	\$ 8,801	\$ 134,670	\$ 265,298	\$ 130,628
	(14,873)			(233,546)	
	16,360			223,103	
	782			306,514	
	—			—	
	23			1,306	
	(192)			(43,060)	
	(329)			(3,151)	
	(17)			(144)	
	—			(140)	
	(39)			(294,897)	
	\$ 21,854			\$ 221,283	

This statement is continued on pages 170-171

	Transportation and Law Enforcement			Unemployment and Workers' Compensation		
	Budget	Actual	Variance	Budget	Actual	Variance
<b>Revenues:</b>						
Taxes:						
Sales and Use	\$ 65,001	\$ 58,576	\$ (6,425)	\$ —	\$ —	\$ —
Cigarette	—	—	—	—	—	—
Fuel	1,005,112	905,755	(99,357)	—	—	—
County Foreign Insurance	—	—	—	—	—	—
Liquor/Wine	—	—	—	—	—	—
Medical Marijuana	—	—	—	—	—	—
Recreational Marijuana	—	—	—	—	—	—
Reimbursement/Miscellaneous	—	—	—	109,795	102,471	(7,324)
Total Taxes	1,070,113	964,331	(105,782)	109,795	102,471	(7,324)
Licenses, Fees, and Permits	267,967	241,478	(26,489)	—	—	—
Sales	6,655	5,997	(658)	70	65	(5)
Leases and Rentals	—	—	—	—	—	—
Services	—	—	—	—	—	—
Contributions and Intergovernmental	1,916	1,727	(189)	1,277	1,192	(85)
Interest	2,435	2,194	(241)	1,693	1,580	(113)
Penalties and Unclaimed Property	557	502	(55)	3,548	3,311	(237)
Cost Reimbursement/ Miscellaneous	1,323	1,192	(131)	338	316	(22)
Total Revenues	1,350,966	1,217,421	(133,545)	116,721	108,935	(7,786)
<b>Expenditures:</b>						
Current:						
General Government	322,501	282,083	40,418	46,775	8,050	38,725
Education	—	—	—	1,215	1,215	—
Natural and Economic Resources	—	—	—	127,156	80,184	46,972
Transportation and Law Enforcement	398,710	310,199	88,511	—	—	—
Human Services	—	—	—	—	—	—
Debt Service:	1,709	1,330	379	—	—	—
Total Expenditures	722,920	593,612	129,308	175,146	89,449	85,697
Excess Revenues (Expenditures)	628,046	623,809	(4,237)	(58,425)	19,486	77,911
<b>Other Financing Sources (Uses):</b>						
Transfers In	818,758	726,260	(92,498)	—	—	—
Transfers Out	(1,571,187)	(1,370,523)	200,664	(11,889)	(10,337)	1,552
Total Other Financing Sources (Uses)	(752,429)	(644,263)	108,166	(11,889)	(10,337)	1,552
Net Change in Fund Balances	(124,383)	(20,454)	103,929	(70,314)	9,149	79,463
Fund Balances - Beginning	167,534	167,534	—	83,218	83,218	—
Fund Balances - Ending	\$ 43,151	\$ 147,080	\$ 103,929	\$ 12,904	\$ 92,367	\$ 79,463
Reconciling Items:						
Reclassifying Cash Equivalents as Investments		(66,715)			(81,366)	
Investments at Fair Value		69,558			77,712	
Receivables, Net		199,621			17,283	
Due from Other Funds		—			1,099	
Inventories		5,956			—	
Accounts Payable		(3,895)			(2,638)	
Accrued Payroll		(8,869)			(479)	
Due to Other Funds		(315)			(405)	
Unearned Revenue		—			—	
Deferred Inflows of Resources		(4,569)			(1,300)	
Fund Balance per GAAP		\$ 337,852			\$ 102,273	

Reimbursements and Other			Totals		
Budget	Actual	Variance	Budget	Actual	Variance
\$ —	\$ —	\$ —	\$ 65,001	\$ 58,576	\$ (6,425)
—	—	—	48,391	43,553	(4,838)
—	—	—	1,005,112	905,755	(99,357)
525	334	(191)	525	334	(191)
—	—	—	3,596	4,129	533
—	—	—	17,741	15,967	(1,774)
—	—	—	19,265	17,339	(1,926)
—	—	—	188,604	173,446	(15,158)
525	334	(191)	1,348,235	1,219,099	(129,136)
202,356	128,808	(73,548)	576,346	475,932	(100,414)
1,043	664	(379)	9,167	7,987	(1,180)
2	1	(1)	2	1	(1)
11	7	(4)	15,919	14,421	(1,498)
3,576	2,276	(1,300)	434,803	390,658	(44,145)
3,379	2,151	(1,228)	11,774	9,829	(1,945)
3,849	2,450	(1,399)	86,497	77,147	(9,350)
37,972	24,171	(13,801)	43,959	29,788	(14,171)
252,713	160,862	(91,851)	2,526,702	2,224,862	(301,840)
49,760	22,010	27,750	453,577	334,508	119,069
500	500	—	5,084	3,476	1,608
119,029	102,267	16,762	380,689	295,930	84,759
107,219	42,680	64,539	650,952	452,843	198,109
8,395	3,580	4,815	574,819	477,897	96,922
69	29	40	1,851	1,421	430
284,972	171,066	113,906	2,066,972	1,566,075	500,897
(32,259)	(10,204)	22,055	459,730	658,787	199,057
94,106	74,014	(20,092)	1,244,544	1,029,028	(215,516)
(103,573)	(55,577)	47,996	(2,111,843)	(1,685,494)	426,349
(9,467)	18,437	27,904	(867,299)	(656,466)	210,833
(41,726)	8,233	49,959	(407,569)	2,321	409,890
113,639	113,639	—	997,686	997,686	—
\$ 71,913	\$ 121,872	\$ 49,959	\$ 590,117	\$ 1,000,007	\$ 409,890
	(107,133)			(814,811)	
	102,356			786,294	
	6,868			532,495	
	—			1,099	
	264			7,569	
	(3,733)			(54,707)	
	(3,084)			(16,701)	
	(124)			(1,160)	
	—			(140)	
	(2,625)			(303,586)	
	\$ 114,661			\$ 1,136,359	

This schedule is continued from page 169.



*The **Debt Service Funds** account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.*

**Debt Service Funds:**

**Water Pollution Control Bond and Interest** - Accounts for moneys used to pay the principal of the Water Pollution Control Bonds and the interest thereon.

**Fourth State Building Bond and Interest** - Accounts for moneys used to pay the principal of the Fourth State Building Bonds and the interest thereon.

**Stormwater Control Bond and Interest** - Accounts for moneys used to pay the principal of the Stormwater Control Bonds and the interest thereon.

**Fulton State Hospital Bond and Interest** - Accounts for moneys used to pay the principal of the Fulton State Hospital Bonds and the interest thereon.

**Missouri Road Bond** - Accounts for moneys used to pay bonds issued by the Highway and Transportation Commission.

**STATE OF MISSOURI  
COMBINING BALANCE SHEET  
DEBT SERVICE FUNDS  
June 30, 2023  
(In Thousands of Dollars)**

	Water Pollution Control Bond and Interest	Fourth State Building Bond and Interest	Stormwater Control Bond and Interest	Fulton State Hospital Bond and Interest	Missouri Road Bond	Totals June 30, 2023
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 24	\$ 7	\$ 3	\$ 1,104	\$ 32,574	\$ 33,712
Investments	152	42	18	7,083	114,116	121,411
Receivables, Net	1	—	—	19	21,029	21,049
Total Assets	<u>\$ 177</u>	<u>\$ 49</u>	<u>\$ 21</u>	<u>\$ 8,206</u>	<u>\$ 167,719</u>	<u>\$ 176,172</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 8</u>	<u>\$ —</u>	<u>\$ 8</u>
<b>FUND BALANCES</b>						
Restricted	<u>177</u>	<u>49</u>	<u>21</u>	<u>8,198</u>	<u>167,719</u>	<u>176,164</u>
Total Fund Balances	<u>177</u>	<u>49</u>	<u>21</u>	<u>8,198</u>	<u>167,719</u>	<u>176,164</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 177</u>	<u>\$ 49</u>	<u>\$ 21</u>	<u>\$ 8,206</u>	<u>\$ 167,719</u>	<u>\$ 176,172</u>

Note: There were no liabilities for the fiscal year ended June 30, 2023.

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Water Pollution Control Bond and Interest	Fourth State Building Bond and Interest	Stormwater Control Bond and Interest	Fulton State Hospital Bond and Interest	Missouri Road Bond	Totals June 30, 2023
<b>Revenues:</b>						
Taxes	\$ —	\$ —	\$ —	\$ —	\$ 224,022	\$ 224,022
Contributions and Intergovernmental	—	—	—	—	3,160	3,160
Investment Earnings:						
Net Increase (Decrease) in the Fair Value of Investments	550	61	103	85	(101)	698
Interest	57	7	10	133	13	220
Total Revenues	607	68	113	218	227,094	228,100
<b>Expenditures:</b>						
Current:						
Transportation and Law Enforcement	—	—	—	—	5	5
Debt Service:						
Principal	9,320	1,035	1,735	6,210	132,015	150,315
Interest	233	26	43	2,507	30,234	33,043
Total Expenditures	9,553	1,061	1,778	8,717	162,254	183,363
Excess Revenues (Expenditures)	(8,946)	(993)	(1,665)	(8,499)	64,840	44,737
<b>Other Financing Sources (Uses):</b>						
Transfers In	—	—	—	5,000	—	5,000
Total Other Financing Sources (Uses)	—	—	—	5,000	—	5,000
Net Change in Fund Balances	(8,946)	(993)	(1,665)	(3,499)	64,840	49,737
Fund Balances - Beginning	9,123	1,042	1,686	11,697	102,879	126,427
Fund Balances - Ending	\$ 177	\$ 49	\$ 21	\$ 8,198	\$ 167,719	\$ 176,164



**STATE OF MISSOURI**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL DEBT SERVICE FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Water Pollution Control Bond and Interest			Fourth State Building Bond and Interest		
	Budget	Actual	Variance	Budget	Actual	Variance
<b>Revenues:</b>						
Vehicle Sales and Use Tax	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Interest	66	67	1	8	8	—
Total Revenues	66	67	1	8	8	—
<b>Expenditures:</b>						
Debt Service	9,553	9,553	—	1,061	1,061	—
Total Expenditures	9,553	9,553	—	1,061	1,061	—
Excess Revenues (Expenditures)	(9,487)	(9,486)	1	(1,053)	(1,053)	—
<b>Other Financing Sources (Uses):</b>						
Transfers In	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—
Net Change in Fund Balances	(9,487)	(9,486)	1	(1,053)	(1,053)	—
Fund Balances - Beginning	9,677	9,677	—	1,106	1,106	—
Fund Balances - Ending	<u>\$ 190</u>	<u>\$ 191</u>	<u>\$ 1</u>	<u>\$ 53</u>	<u>\$ 53</u>	<u>\$ —</u>
Reconciling Items:						
Reclassifying Cash Equivalents						
as Investments		(167)			(46)	
Investments at Fair Value		152			42	
Receivables, Net		1			—	
Deferred Inflows of Resources		—			—	
Fund Balances - GAAP Basis		<u>\$ 177</u>			<u>\$ 49</u>	

Stormwater Control Bond and Interest			Fulton State Hospital Bond and Interest		
Budget	Actual	Variance	Budget	Actual	Variance
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
12	12	—	133	134	1
12	12	—	133	134	1
1,778	1,778	—	12,336	8,718	3,618
1,778	1,778	—	12,336	8,718	3,618
(1,766)	(1,766)	—	(12,203)	(8,584)	3,619
—	—	—	12,330	5,000	(7,330)
—	—	—	12,330	5,000	(7,330)
(1,766)	(1,766)	—	127	(3,584)	(3,711)
1,789	1,789	—	12,408	12,408	—
\$ 23	\$ 23	\$ —	\$ 12,535	\$ 8,824	\$ (3,711)
	(20)			(7,720)	
	18			7,083	
	—			19	
	—			(8)	
	\$ 21			\$ 8,198	

This statement is continued on page 178.

	Missouri Road Bond			Totals		
	Budget	Actual	Variance	Budget	Actual	Variance
<b>Revenues:</b>						
Vehicle Sales and Use Tax	\$ 209,061	\$ 222,044	\$ 12,983	\$ 209,061	\$ 222,044	\$ 12,983
Interest	3,196	3,485	289	3,415	3,706	291
Total Revenues	212,257	225,529	13,272	212,476	225,750	13,274
<b>Expenditures:</b>						
Debt Service	201,260	159,081	42,179	225,988	180,191	45,797
Total Expenditures	201,260	159,081	42,179	225,988	180,191	45,797
Excess Revenues (Expenditures)	10,997	66,448	55,451	(13,512)	45,559	59,071
<b>Other Financing Sources (Uses):</b>						
Transfers In	—	—	—	12,330	5,000	(7,330)
Total Other Financing Sources (Uses)	—	—	—	12,330	5,000	(7,330)
Net Change in Fund Balances	10,997	66,448	55,451	(1,182)	50,559	51,741
Fund Balances - Beginning	88,528	88,528	—	113,508	113,508	—
Fund Balances - Ending	<u>\$ 99,525</u>	<u>\$ 154,976</u>	<u>\$ 55,451</u>	<u>\$ 112,326</u>	<u>\$ 164,067</u>	<u>\$ 51,741</u>
Reconciling Items:						
Reclassifying Cash Equivalents						
as Investments		(122,402)			(130,355)	
Investments at Fair Value		114,116			121,411	
Receivables, Net		21,029			21,049	
Deferred Inflows of Resources		—			(8)	
Fund Balances - GAAP Basis		<u>\$ 167,719</u>			<u>\$ 176,164</u>	

This statement is continued from page 177.



*The **Capital Projects Funds** account for financial resources to be used for the acquisition or construction of major capital facilities.*

**Non-Major Capital Projects Funds:**

**Board of Public Buildings** - Accounts for bond sale proceeds to be used for renovating state buildings and structures.

**Fulton State Hospital** - Accounts for proceeds from the sale of bonds to be used for the completion of the design and construction of the replacement for Fulton State Hospital.

**STATE OF MISSOURI  
COMBINING BALANCE SHEET  
NON-MAJOR CAPITAL PROJECTS FUNDS  
June 30, 2023  
(In Thousands of Dollars)**

	Board of Public Buildings	Fulton State Hospital	Totals June 30, 2023
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 737	\$ 249	\$ 986
Investments	4,728	1,601	6,329
Receivables, Net	13	4	17
Total Assets	<u>\$ 5,478</u>	<u>\$ 1,854</u>	<u>\$ 7,332</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 564	\$ 581	\$ 1,145
Total Liabilities	564	581	1,145
<b>DEFERRED INFLOWS OF RESOURCES</b>	6	2	8
<b>FUND BALANCES</b>			
Restricted	4,908	1,271	6,179
Total Fund Balances	4,908	1,271	6,179
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,478</u>	<u>\$ 1,854</u>	<u>\$ 7,332</u>

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR CAPITAL PROJECTS FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Board of Public Buildings	Fulton State Hospital	Totals <hr/> June 30, 2023
<b>Revenues:</b>			
Investment Earnings:			
Net Increase (Decrease) in the Fair Value of Investments	\$ 168	\$ (26)	\$ 142
Interest	111	28	139
Total Revenues	<hr/> 279	<hr/> 2	<hr/> 281
<b>Expenditures:</b>			
Current:			
General Government	564	—	564
Human Services	—	581	581
Capital Outlay:			
General Government	3,685	—	3,685
Human Services	—	59	59
Debt Service:			
Principal	150	—	150
Total Expenditures	<hr/> 4,399	<hr/> 640	<hr/> 5,039
Excess Revenues (Expenditures)	<hr/> (4,120)	<hr/> (638)	<hr/> (4,758)
Net Change in Fund Balances	(4,120)	(638)	(4,758)
Fund Balances - Beginning	<hr/> 9,028	<hr/> 1,909	<hr/> 10,937
Fund Balances - Ending	<hr/> <hr/> \$ 4,908	<hr/> <hr/> \$ 1,271	<hr/> <hr/> \$ 6,179

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**NON-MAJOR CAPITAL PROJECT FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Board of Public Buildings			Fulton State Hospital		
	Budget	Actual	Variance	Budget	Actual	Variance
<b>Revenues:</b>						
Interest	\$ 115	\$ 114	\$ (1)	\$ 28	\$ 27	\$ (1)
Total Revenues	115	114	(1)	28	27	(1)
<b>Expenditures:</b>						
Capital Outlays:						
General Government	4,800	4,220	580	—	—	—
Human Services	—	—	—	59	59	—
Debt Service	170	149	21	—	—	—
Total Expenditures	4,970	4,369	601	59	59	—
Excess Revenues (Expenditures)	(4,855)	(4,255)	600	(31)	(32)	(1)
Net Changes in Fund Balances	(4,855)	(4,255)	600	(31)	(32)	(1)
Fund Balances - Beginning	10,145	10,145	—	2,025	2,025	—
Fund Balances - Ending	<u>\$ 5,290</u>	<u>\$ 5,890</u>	<u>\$ 600</u>	<u>\$ 1,994</u>	<u>\$ 1,993</u>	<u>\$ (1)</u>
<b>Reconciling Items:</b>						
Reclassifying Cash Equivalents as Investments		(5,153)			(1,744)	
Investments at Fair Value		4,728			1,601	
Receivables, Net		13			4	
Account Payable		(564)			(581)	
Deferred Inflows of Resources		(6)			(2)	
Fund Balance - GAAP Basis		<u>\$ 4,908</u>			<u>\$ 1,271</u>	



Total		
Budget	Actual	Variance
\$ 143	\$ 141	\$ (2)
143	141	(2)
4,800	4,220	580
59	59	—
170	149	21
5,029	4,428	601
(4,886)	(4,287)	599
(4,886)	(4,287)	599
12,170	12,170	—
\$ 7,284	\$ 7,883	\$ 599
	(6,897)	
	6,329	
	17	
	(1,145)	
	(8)	
	\$ 6,179	



*The **Permanent Funds** account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs.*

**Permanent Funds:**

**Arrow Rock State Historic Site Endowment** - Accounts for moneys transferred from the State Parks Earnings Fund, as well as other moneys or property received by grant, gift, donation, or bequest specified for the enhancement of the Arrow Rock State Historic Site.

**Confederate Memorial Park** - Accounts for the income from investments acquired by gifts, donations, and bequests to be used for the maintenance of the Confederate Memorial Park.

**State Public School** - Accounts for all moneys, bonds, lands, and other properties belonging to or donated to the State for public school use in establishing and maintaining free public schools.

**Smith Memorial Endowment Trust** - Accounts for moneys bequeathed for the use and benefit of the Crippled Children's Service.

**STATE OF MISSOURI  
COMBINING BALANCE SHEET  
PERMANENT FUNDS  
June 30, 2023  
(In Thousands of Dollars)**

	Arrow Rock State Historic Site Endowment	Confederate Memorial Park	State Public School	Smith Memorial Endowment Trust	Totals June 30, 2023
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 4	\$ 23	\$ 309	\$ 46	\$ 382
Investments	26	161	69,021	324	69,532
Receivables, Net	—	1	—	2	3
Total Assets	<u>\$ 30</u>	<u>\$ 185</u>	<u>\$ 69,330</u>	<u>\$ 372</u>	<u>\$ 69,917</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1</u>	<u>1</u>
<b>FUND BALANCES</b>					
Nonspendable	\$ 30	\$ 75	\$ 69,330	\$ 365	\$ 69,800
Assigned	—	110	—	6	116
Total Fund Balances	<u>30</u>	<u>185</u>	<u>69,330</u>	<u>371</u>	<u>69,916</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 30</u>	<u>\$ 185</u>	<u>\$ 69,330</u>	<u>\$ 372</u>	<u>\$ 69,917</u>

Note: There were no liabilities for the fiscal year ended June 30, 2023.

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**PERMANENT FUNDS**

**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Arrow Rock State Historic Site Endowment	Confederate Memorial Park	State Public School	Smith Memorial Endowment Trust	Totals June 30, 2023
<b>Revenues:</b>					
Investment Earnings:					
Net Increase (Decrease) in the Fair Value of Investments	\$ (1)	\$ (2)	\$ 142	\$ (4)	\$ 135
Interest	1	4	—	8	13
Penalties and Unclaimed Properties	—	—	2,604	—	2,604
Total Revenues	—	2	2,746	4	2,752
Net Change in Fund Balances	—	2	2,746	4	2,752
Fund Balances - Beginning	30	183	66,584	367	67,164
Fund Balances - Ending	\$ 30	\$ 185	\$ 69,330	\$ 371	\$ 69,916

NOTE: There were no expenditures for the fiscal year ended June 30, 2023.

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL PERMANENT FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Arrow Rock State Historic Site Endowment			Confederate Memorial Park		
	Budget	Actual	Variance	Budget	Actual	Variance
<b>Revenues:</b>						
Interest	\$ 1	\$ 1	\$ —	\$ 2	\$ 3	\$ 1
Penalties and Unclaimed Property	—	—	—	—	—	—
Reimbursement/Miscellaneous	—	—	—	—	—	—
Total Revenues	1	1	—	2	3	1
<b>Expenditures:</b>						
Current:						
Human Services	—	—	—	—	—	—
Total Expenditures	—	—	—	—	—	—
Excess Revenues (Expenditures)	1	1	—	2	3	1
<b>Other Financing Sources (Uses):</b>						
Transfers In	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—
Net Changes in Fund Balances	1	1	—	2	3	1
Fund Balances - Beginning	30	30	—	189	189	—
Fund Balances - Ending	\$ 31	\$ 31	\$ —	\$ 191	\$ 192	\$ 1
Reconciling Items:						
Reclassifying Cash Equivalents as Investments		(27)			(169)	
Investments at Fair Value		26			161	
Receivable, Net		—			1	
Deferred Inflows of Resources		—			—	
Fund Balance - GAAP Basis		\$ 30			\$ 185	

State Public School			Smith Memorial Endowment Trust		
Budget	Actual	Variance	Budget	Actual	Variance
\$ —	\$ —	\$ —	\$ 1	\$ 8	\$ 7
15	12	(3)	—	—	—
2,712	2,189	(523)	—	—	—
2,727	2,201	(526)	1	8	7
—	—	—	10	—	10
—	—	—	10	—	10
2,727	2,201	(526)	(9)	8	17
3,000	2,591	(409)	—	—	—
3,000	2,591	(409)	—	—	—
5,727	4,792	(935)	(9)	8	17
59,334	59,334	—	377	377	—
\$ 65,061	\$ 64,126	\$ (935)	\$ 368	\$ 385	\$ 17
	(63,817)			(339)	
	69,021			324	
	—			2	
	—			(1)	
	\$ 69,330			\$ 371	

This statement is continued on page 191.

	Totals		
	Budget	Actual	Variance
<b>Revenues:</b>			
Interest	\$ 4	\$ 12	\$ 8
Penalties and Unclaimed Property	15	\$ 12	(3)
Reimbursement/Miscellaneous	2,712	2,189	(523)
Total Revenues	2,731	2,213	(518)
<b>Expenditures:</b>			
Current:			
Human Services	10	—	10
Total Expenditures	10	—	10
Excess Revenues (Expenditures)	2,721	2,213	(508)
<b>Other Financing Sources (Uses):</b>			
Transfers In	3,000	2,591	(409)
Total Other Financing Sources (Uses)	3,000	2,591	(409)
Net Changes in Fund Balances	5,721	4,804	(917)
Fund Balances - Beginning	59,930	59,930	—
Fund Balances - Ending	\$ 65,651	\$ 64,734	\$ (917)
Reconciling Items:			
Reclassifying Cash Equivalents as Investments		(64,352)	
Investments at Fair Value		69,532	
Receivable, Net		3	
Deferred Inflows of Resources		(1)	
Fund Balance - GAAP Basis		\$ 69,916	

This statement is continued from page 190.





*The **Enterprise Funds** account for operations that are financed and operated in a manner similar to private business enterprises.*

## **Non-Major Enterprise Funds:**

**State Fair Fees** - Accounts for the fairground admission fees used to improve the grounds and to pay the operating costs of the State Fair.

**State Parks** - Accounts for park concessions and contributions which are used to acquire and operate state parks.

**Natural Resources Revolving Services** - Accounts for moneys received from the delivery of services and the sale or resale of maps, plats, reports, studies, records, and other publications and documents.

**Historic Preservation Revolving** - Accounts for gifts, grants, and contributions used to acquire, preserve, restore, maintain, or operate any historical properties.

**Petroleum Storage Tank Insurance** - Accounts for moneys collected from transport load fees and participating owners of petroleum storage tanks for cleanup of contamination caused by releases from petroleum storage tanks.

**State Agency for Surplus Property** - Accounts for the surplus property operation.

**Department of Revenue Information** - Accounts for fees received by the Department of Revenue for publications and used to pay the costs of providing this information.

**Inmate Canteen** - Accounts for sales of the canteen or commissary which is used to improve offender recreational, religious, or education services.

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF NET POSITION**  
**NON-MAJOR ENTERPRISE FUNDS**  
**June 30, 2023**  
**(In Thousands of Dollars)**

	State Fair Fees	State Parks	Natural Resources Revolving Services
<b>ASSETS</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 258	\$ 10,338	\$ 163
Investments	1,822	68,280	1,150
Receivables, Net	4,723	301	—
Due from Other Funds	9	16	34
Inventories	6	773	5
Total Current Assets	<u>6,818</u>	<u>79,708</u>	<u>1,352</u>
Non-Current Assets:			
Receivables, Net	209	376	—
Capital Assets:			
Non Depreciable Capital Assets	63	39,006	—
Capital Assets being depreciated/amortized	1,675	120,728	18,814
Less Accumulated Depreciation/Amortization	(1,128)	(57,954)	(13,301)
Total Non-Current Assets	<u>819</u>	<u>102,156</u>	<u>5,513</u>
Total Assets	<u>7,637</u>	<u>181,864</u>	<u>6,865</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>252</u>	<u>899</u>	<u>126</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	21	643	36
Accrued Interest Payable	—	300	—
Accrued Payroll	31	60	6
Due to Other Funds	2	5	1
Unearned Revenue	—	—	—
Claims Liability	—	—	—
Obligations Under Right-to-Use Assets	—	53	—
Compensated Absences	21	110	17
Bonds Payable	—	2,620	—
Total Current Liabilities	<u>75</u>	<u>3,791</u>	<u>60</u>
Non-Current Liabilities:			
Claims Liability	—	—	—
Obligations Under Right-to-Use Assets	—	171	—
Compensated Absences	—	30	—
Asset Retirement Obligations	—	—	2
Net OPEB Liability	240	1,356	11
Net Pension Liability	1,248	4,720	296
Bonds Payable	—	52,350	—
Discount on Bonds Payable	—	(97)	—
Total Non-Current Liabilities	<u>1,488</u>	<u>58,530</u>	<u>309</u>
Total Liabilities	<u>1,563</u>	<u>62,321</u>	<u>369</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>320</u>	<u>797</u>	<u>57</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	610	46,586	5,513
Unrestricted	5,396	73,059	1,052
Total Net Position	<u>\$ 6,006</u>	<u>\$ 119,645</u>	<u>\$ 6,565</u>

					Totals
Historic Preservation Revolving	Petroleum Storage Tank Insurance	State Agency For Surplus Property	Department of Revenue Information	Inmate Canteen	June 30, 2023
\$ 306	\$ 6,638	\$ 153	\$ 131	\$ 368	\$ 18,355
2,163	37,834	1,079	931	2,599	115,858
58	2,379	50	13	25	7,549
—	—	—	—	—	59
—	—	—	—	4,703	5,487
2,527	46,851	1,282	1,075	7,695	147,308
—	—	—	—	—	585
—	—	—	—	—	39,069
588	220	3,391	27	1,839	147,282
(298)	(199)	(2,729)	(27)	(912)	(76,548)
290	21	662	—	927	110,388
2,817	46,872	1,944	1,075	8,622	257,696
122	927	354	—	1,419	4,099
4	269	10	—	1,307	2,290
—	—	—	—	—	300
8	60	27	—	93	285
—	2	—	—	3	13
—	480	—	—	—	480
—	11,000	—	—	—	11,000
18	4	—	—	13	88
17	154	48	—	162	529
—	—	—	—	—	2,620
47	11,969	85	—	1,578	17,605
—	78,492	—	—	—	78,492
60	—	—	—	17	248
—	—	—	—	—	30
—	—	—	—	—	2
126	605	539	—	—	2,877
532	3,628	2,202	—	3,363	15,989
—	—	—	—	—	52,350
—	—	—	—	—	(97)
718	82,725	2,741	—	3,380	149,891
765	94,694	2,826	—	4,958	167,496
54	423	157	—	642	2,450
212	17	662	—	897	54,497
1,908	(47,335)	(1,347)	1,075	3,544	37,352
\$ 2,120	\$ (47,318)	\$ (685)	\$ 1,075	\$ 4,441	\$ 91,849

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**NON-MAJOR ENTERPRISE FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	State Fair Fees	State Parks	Natural Resources Revolving Services
<b>Operating Revenues:</b>			
Licenses, Fees, and Permits	\$ 7,459	\$ 8,854	\$ 61
Sales	—	888	198
Leases and Rentals	1,798	3,624	—
Cost Reimbursement/Miscellaneous	76	64	3
Total Operating Revenues	<u>9,333</u>	<u>13,430</u>	<u>262</u>
<b>Operating Expenses:</b>			
Cost of Goods Sold	—	—	681
Personal Service	1,751	2,488	354
Operations	3,193	6,746	267
Specific Programs	34	8	—
Depreciation/Amortization	57	4,314	1,151
Other Charges	260	92	38
Total Operating Expenses	<u>5,295</u>	<u>13,648</u>	<u>2,491</u>
Operating Income (Loss)	<u>4,038</u>	<u>(218)</u>	<u>(2,229)</u>
<b>Non-Operating Revenues (Expenses):</b>			
Contributions and Intergovernmental	157	3,675	1,510
Interest Expense	—	(1,212)	(11)
Investment Earnings:			
Net Increase (Decrease) in the Fair Value of Investments	(23)	(1,068)	4
Interest	45	1,470	—
Penalties and Unclaimed Properties	—	4	—
Disposal of Capital Assets	—	29	72
Total Non-Operating Revenues (Expenses)	<u>179</u>	<u>2,898</u>	<u>1,575</u>
Income (Loss) Before Transfers	<u>4,217</u>	<u>2,680</u>	<u>(654)</u>
Transfers In	—	—	—
Transfers Out	—	—	—
Change in Net Position	<u>4,217</u>	<u>2,680</u>	<u>(654)</u>
Total Net Position - Beginning	<u>1,789</u>	<u>116,965</u>	<u>7,219</u>
Total Net Position - Ending	<u>\$ 6,006</u>	<u>\$ 119,645</u>	<u>\$ 6,565</u>

Historic Preservation Revolving	Petroleum Storage Tank Insurance	State Agency For Surplus Property	Department of Revenue Information	Inmate Canteen	Totals June 30, 2023
\$ —	\$ 18,511	\$ —	\$ —	\$ —	\$ 34,885
—	—	1,088	513	26,360	29,047
—	—	—	—	—	5,422
—	—	104	—	1,517	1,764
—	18,511	1,192	513	27,877	71,118
—	—	97	—	20,114	20,892
342	2,886	1,044	—	4,075	12,940
73	3,595	278	8	4,300	18,460
—	10,343	—	—	—	10,385
29	32	100	—	321	6,004
7	—	6	—	452	855
451	16,856	1,525	8	29,262	69,536
(451)	1,655	(333)	505	(1,385)	1,582
—	—	—	—	32	5,374
(3)	(1)	—	—	(12)	(1,239)
(55)	(3,026)	(15)	(26)	30	(4,179)
56	1,085	32	—	131	2,819
—	—	—	—	—	4
—	—	242	—	14	357
(2)	(1,942)	259	(26)	195	3,136
(453)	(287)	(74)	479	(1,190)	4,718
1,314	—	—	—	—	1,314
—	—	(30)	—	—	(30)
861	(287)	(104)	479	(1,190)	6,002
1,259	(47,031)	(581)	596	5,631	85,847
\$ 2,120	\$ (47,318)	\$ (685)	\$ 1,075	\$ 4,441	\$ 91,849

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NON-MAJOR ENTERPRISE FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	State Fair Fees	State Parks	Natural Resources Revolving Services
<b>Cash Flows from Operating Activities:</b>			
Receipts from Internal Customers and Users	\$ 100	\$ —	\$ —
Receipts from External Customers and Users	4,821	13,368	259
Payments to Suppliers	(3,186)	(6,846)	(963)
Payments to Employees	(1,716)	(2,329)	(330)
Payments Made for Program Expense	(34)	(8)	—
Other Receipts	76	64	3
Other Payments	(260)	(92)	(38)
Net Cash Provided (Used) by Operating Activities	<u>(199)</u>	<u>4,157</u>	<u>(1,069)</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>			
Loans Made to Outside Entities	—	—	—
Due to Other Funds	2	1	(7)
Due from Other Funds	(2)	(5)	171
Contributions and Intergovernmental	157	3,675	1,510
Transfers to Other Funds	—	—	—
Transfers from Other Funds	—	—	—
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>157</u>	<u>3,671</u>	<u>1,674</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Interest Expense	—	(1,215)	(11)
Purchases and Construction of Capital Assets	—	(4,894)	(1,240)
Right-to-Use Asset Downpayment/Obligations	—	(53)	—
Bond Repayment	—	(2,605)	—
Disposal of Capital Assets	—	—	—
Net Cash Provided (Used) by Capital and Related Financing	<u>—</u>	<u>(8,767)</u>	<u>(1,251)</u>
<b>Cash Flows from Investing Activities:</b>			
Proceeds from Investment Maturities	—	—	100
Purchase of Investments	(504)	(3,627)	—
Interest and Dividends Received	38	1,335	—
Penalties and Other Receipts	—	4	—
Net Cash Provided (Used) by Investing Activities	<u>(466)</u>	<u>(2,288)</u>	<u>100</u>
Net Increase (Decrease) in Cash	(508)	(3,227)	(546)
Cash and Cash Equivalents, Beginning of Year	766	13,565	709
Cash and Cash Equivalents, End of Year	<u>\$ 258</u>	<u>\$ 10,338</u>	<u>\$ 163</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ 4,038	\$ (218)	\$ (2,229)
Depreciation/Amortization Expense	57	4,314	1,151
Changes in Assets and Liabilities:			
Accounts Receivable	(4,547)	18	—
Inventories	(1)	(18)	—
Deferred Outflows of Resources	(22)	(159)	(29)
Accounts Payable	8	(82)	(15)
Accrued Payroll	(5)	4	(2)
Unearned Revenue	—	—	—
Claims Liability	—	—	—
Compensated Absences	(4)	(10)	3
Discount on Bonds Payable	—	8	—
Net OPEB Liability	(51)	(244)	(36)
Net Pension Liability	291	957	128
Deferred Inflows of Resources	37	(413)	(40)
Net Cash Provided (Used) by Operating Activities	<u>\$ (199)</u>	<u>\$ 4,157</u>	<u>\$ (1,069)</u>
<b>Non-Cash Financing and Investing Activities:</b>			
Increase (Decrease) in Fair Value of Investments	\$ (23)	\$ (1,068)	\$ 4
Net Non-Cash Financing and Investing Activities	<u>\$ (23)</u>	<u>\$ (1,068)</u>	<u>\$ 4</u>

Historic Preservation Revolving	Petroleum Storage Tank Insurance	State Agency for Surplus Property	Department of Revenue Information	Inmate Canteen	Totals June 30, 2023
\$ —	\$ —	\$ 137	\$ —	\$ 1	\$ 238
—	18,308	908	510	26,359	64,533
(74)	(3,754)	(374)	(8)	(25,587)	(40,792)
(323)	(2,776)	(977)	—	(3,789)	(12,240)
—	(10,067)	—	—	—	(10,109)
—	—	104	—	1,517	1,764
(7)	—	(6)	—	(452)	(855)
(404)	1,711	(208)	502	(1,951)	2,539
22	—	—	—	—	22
—	(2)	—	—	2	(4)
—	—	—	—	—	164
—	—	—	—	32	5,374
—	—	(30)	—	—	(30)
1,314	—	—	—	—	1,314
1,336	(2)	(30)	—	34	6,840
(3)	(1)	—	—	(12)	(1,242)
(1)	(2)	—	—	(349)	(6,486)
(16)	(28)	—	—	(15)	(112)
—	—	—	—	—	(2,605)
—	—	243	—	—	243
(20)	(31)	243	—	(376)	(10,202)
—	—	—	—	679	779
(1,221)	(11,720)	(321)	(582)	—	(17,975)
45	907	27	—	116	2,468
—	—	—	—	—	4
(1,176)	(10,813)	(294)	(582)	795	(14,724)
(264)	(9,135)	(289)	(80)	(1,498)	(15,547)
570	15,773	442	211	1,866	33,902
\$ 306	\$ 6,638	\$ 153	\$ 131	\$ 368	\$ 18,355
\$ (451)	\$ 1,655	\$ (333)	\$ 505	\$ (1,385)	\$ 1,582
29	32	100	—	321	6,004
—	(186)	(43)	(3)	—	(4,761)
—	—	—	—	(783)	(802)
(23)	(193)	(15)	—	(122)	(563)
(1)	(159)	1	—	(390)	(638)
(1)	(12)	3	—	2	(11)
—	(17)	—	—	—	(17)
—	276	—	—	—	276
—	(41)	(1)	—	12	(41)
—	—	—	—	—	8
(31)	(252)	(76)	—	(306)	(996)
131	971	419	—	1,645	4,542
(57)	(363)	(263)	—	(945)	(2,044)
\$ (404)	\$ 1,711	\$ (208)	\$ 502	\$ (1,951)	\$ 2,539
\$ (55)	\$ (3,026)	\$ (15)	\$ (26)	\$ 30	\$ (4,179)
\$ (55)	\$ (3,026)	\$ (15)	\$ (26)	\$ 30	\$ (4,179)





*The **Internal Service Funds** account for the financing of goods or services provided by one department or agency to other departments or agencies of the State on a cost-reimbursement basis.*

## **Internal Service Funds:**

**Natural Resources Cost Allocation** - Accounts for the administrative costs of the Department of Natural Resources.

**Mental Health Interagency Payments** - Accounts for moneys received through interagency agreements for services provided by other agencies.

**State Facility Maintenance and Operation** - Accounts for moneys collected from tenants for rent to cover the costs of operations in state-owned office buildings and institutions, charges to tenants in leased space to cover costs of real estate administrative services, and charges to capital improvement projects to cover the costs of project management services.

**Office of Administration Revolving** - Accounts for the following operations: printing services, flight operations, vehicle management, garage services, data processing and telecommunication services, building and grounds, insurance services, postage, and personnel administration.

**Working Capital Revolving** - Accounts for the operation of correctional industry programs and correctional farm programs.

**General Government Revolving** - Accounts for various service operations of the House of Representatives, Supreme Court, Adjutant General, Senate, Treasurer, and Department of Corrections.

**Social Services Administrative Trust** - Accounts for moneys transferred or paid to the Department of Social Services from any governmental entity or the public for goods and services provided.

**Economic Development Administrative** - Accounts for moneys collected for goods and services provided to other divisions and used to pay the cost of providing such services.

**Professional Registration Fees** - Accounts for moneys received from the professional boards for administrative services.

**Conservation Employees' Insurance Plan** - Accounts for health insurance coverage on a self-insured basis and life insurance coverage by a third party provider for Department of Conservation employees.

**Transportation Self-Insurance Plan** - Accounts for highway and highway patrol moneys used to pay workers' compensation claims. Moneys are also used to pay auto claims against the Department of Transportation.

**Missouri State Employees' Insurance Plan** - Accounts for long-term disability and death benefits provided on a self-insured basis for state employees.

**Missouri Consolidated Health Care Plan** - Accounts for medical care benefits provided on a self-insured basis for active state employees.

**MoDOT and MSHP Medical and Life Insurance Plan** - Accounts for the medical coverage provided on a self-insured basis and death benefits provided on an insured basis to Department of Transportation employees and members of the Missouri State Highway Patrol.

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**June 30, 2023**  
**(In Thousands of Dollars)**

	Natural Resources Cost Allocation	Mental Health Interagency Payments	State Facility Maintenance and Operation	Office of Administration Revolving	Working Capital Revolving	General Government Revolving
<b>ASSETS</b>						
Current Assets:						
Cash and Cash Equivalents	\$ 203	\$ 49	\$ 621	\$ 2,452	\$ 1,278	\$ 578
Investments	632	344	4,383	29,589	9,025	4,085
Receivables, Net	—	—	—	4,871	290	49,540
Due from Other Funds	—	28	1	6,048	220	8
Due from Component Units	—	—	—	1	—	—
Inventories	—	—	800	1,524	9,469	—
Prepaid Items	—	—	—	—	—	—
Total Current Assets	835	421	5,805	44,485	20,282	54,211
Non-Current Assets:						
Investments	—	—	—	—	—	—
Restricted Assets:						
Cash and Cash Equivalents	—	—	—	1,741	—	—
Investments	—	—	—	—	—	—
Receivables, Net	—	—	—	446	77	—
Capital Assets:						
Non Depreciable Capital Assets	263	—	8,309	187	41	—
Capital Assets being depreciated/amortized	8,980	1,553	502,824	164,399	24,041	9,965
Less Accumulated Depreciation/Amortization	(8,154)	(1,552)	(284,541)	(132,223)	(22,213)	(9,834)
Total Non-Current Assets	1,089	1	226,592	34,550	1,946	131
Total Assets	1,924	422	232,397	79,035	22,228	54,342
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	4,481	—	13,670	8,527	3,296	9
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts Payable	119	84	2,005	2,793	105	527
Accrued Payroll	284	2	1,014	619	217	1
Due to Other Funds	81	—	92	—	—	69
Unearned Revenue	—	—	—	201	—	—
Claims Liability	—	—	—	—	—	—
Obligations under Financed Purchases	9	—	1,919	2,594	—	—
Obligations Under Right-to-Use Assets	80	—	218	3,529	15	—
Compensated Absences	509	—	1,743	986	485	—
Total Current Liabilities	1,082	86	6,991	10,722	822	597
Non-Current Liabilities:						
Claims Liability	—	—	—	—	—	—
Obligations under Financed Purchases	—	—	15,180	4,815	—	—
Obligations Under Right-to-Use Assets	179	—	661	2,292	—	—
Compensated Absences	274	—	304	323	—	1
Net OPEB Liability	5,375	—	17,960	6,900	5,750	838
Net Pension Liability	22,505	—	65,869	37,547	21,969	1,549
Total Non-Current Liabilities	28,333	—	99,974	51,877	27,719	2,388
Total Liabilities	29,415	86	106,965	62,599	28,541	2,985
<b>DEFERRED INFLOWS OF RESOURCES</b>	2,063	—	6,072	4,524	1,617	4
<b>NET POSITION</b>						
Net Investment in Capital Assets	821	1	208,614	19,133	1,854	131
Restricted for:						
Other Purposes	—	—	—	1,734	—	—
Unrestricted	(25,894)	335	(75,584)	(428)	(6,488)	51,231
Total Net Position	\$ (25,073)	\$ 336	\$ 133,030	\$ 20,439	\$ (4,634)	\$ 51,362

Social Services Administrative Trust	Economic Development Administrative	Professional Registration Fees	Conservation Employees' Insurance Plan	Transportation Self-Insurance Plan	Missouri State Employees' Insurance Plan	Missouri Consolidated Health Care Plan	MoDOT & MSHP Medical and Life Insurance Plan	Totals  June 30, 2023
\$ 2	\$ 18	\$ 102	\$ 774	\$ 11,903	\$ 3,321	\$ 225,985	\$ 11,226	\$ 258,512
18	128	713	4,386	12,793	—	99,401	5,760	171,257
—	—	—	1,075	208	969	27,771	3,705	88,429
13	—	—	—	—	—	—	—	6,318
—	—	—	—	—	—	—	—	1
79	1	10	—	—	—	—	—	11,883
—	—	—	—	—	—	254	—	254
112	147	825	6,235	24,904	4,290	353,411	20,691	536,654
—	—	—	—	73,968	—	—	37,151	111,119
—	—	—	—	—	—	—	—	1,741
—	—	—	—	200	—	—	—	200
—	—	—	—	—	—	—	—	523
—	—	38	—	—	—	—	—	8,838
80	135	3,971	—	—	—	4,700	—	720,648
(80)	(130)	(3,031)	—	—	—	(2,421)	—	(464,179)
—	5	978	—	74,168	—	2,279	37,151	378,890
112	152	1,803	6,235	99,072	4,290	355,690	57,842	915,544
2	383	2,743	—	—	—	1,990	—	35,101
18	86	108	12	23	4,077	3,511	58	13,526
—	30	198	—	—	—	—	—	2,365
—	6	40	—	—	—	616	—	904
—	—	—	42	—	—	19,173	7,659	27,075
—	—	—	3,032	26,028	—	45,634	8,300	82,994
—	—	—	—	—	—	—	—	4,522
—	—	76	—	—	—	804	—	4,722
—	49	306	—	—	—	13	—	4,091
18	171	728	3,086	26,051	4,077	69,751	16,017	140,199
—	—	—	—	54,898	—	—	—	54,898
—	—	—	—	—	—	—	—	19,995
—	2	—	—	—	—	1,136	—	4,270
—	2	141	—	—	—	348	—	1,393
—	886	2,592	—	—	—	—	—	40,301
3	3,095	12,446	—	—	—	10,489	—	175,472
3	3,985	15,179	—	54,898	—	11,973	—	296,329
21	4,156	15,907	3,086	80,949	4,077	81,724	16,017	436,528
1	174	1,224	—	—	—	25	—	15,704
—	3	902	—	—	—	339	—	231,798
—	—	—	—	200	—	—	—	1,934
92	(3,798)	(13,487)	3,149	17,923	213	275,592	41,825	264,681
\$ 92	\$ (3,795)	\$ (12,585)	\$ 3,149	\$ 18,123	\$ 213	\$ 275,931	\$ 41,825	\$ 498,413

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Natural Resources Cost Allocation	Mental Health Interagency Payments	State Facility Maintenance and Operation	Office of Administration Revolving	Working Capital Revolving	General Government Revolving
<b>Operating Revenues:</b>						
Employer Contributions	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Employee Contributions	—	—	—	—	—	—
Medicare Part D Subsidy	—	—	—	—	—	—
Licenses, Fees, and Permits	—	—	—	—	—	7,004
Sales	—	—	—	—	27,304	4
Leases and Rentals	—	—	76,552	319	30	11
Charges for Services	13,660	8,360	501	111,502	—	116
Cost Reimbursement/Miscellaneous	62	—	28	1,663	7	15
Total Operating Revenues	13,722	8,360	77,081	113,484	27,341	7,150
<b>Operating Expenses:</b>						
Cost of Goods Sold	—	—	—	11,582	13,245	—
Personal Service	11,693	2	39,076	23,412	9,299	34
Operations	2,499	—	37,384	51,253	1,441	6,338
Specific Programs	3	9,467	25	—	4	3,717
Insurance Benefits	—	—	—	—	—	—
Depreciation/Amortization	550	—	12,049	20,441	786	19
Other Charges	102	—	147	85	1,135	84
Total Operating Expenses	14,847	9,469	88,681	106,773	25,910	10,192
Operating Income (Loss)	(1,125)	(1,109)	(11,600)	6,711	1,431	(3,042)
<b>Non-Operating Revenues (Expenses):</b>						
Contributions and Intergovernmental	—	—	75	—	—	—
Interest Expense	(10)	—	(575)	(336)	(5)	—
Investment Earnings:						
Net Increase (Decrease) in the Fair Value of Investments	5	26	(38)	(347)	(165)	(57)
Interest	—	—	—	696	4	—
Penalties and Unclaimed Properties	—	—	—	—	—	—
Disposal of Capital Assets	—	—	20	158	6	2
Total Non-Operating Revenues (Expenses)	(5)	26	(518)	171	(160)	(55)
Income (Loss) Before Transfers	(1,130)	(1,083)	(12,118)	6,882	1,271	(3,097)
Transfers In	—	—	19	—	1	2,600
Transfers Out	—	—	(2)	(8,429)	—	—
Change in Net Position	(1,130)	(1,083)	(12,101)	(1,547)	1,272	(497)
Total Net Position - Beginning	(23,943)	1,419	145,131	21,986	(5,906)	51,859
Total Net Position - Ending	\$ (25,073)	\$ 336	\$ 133,030	\$ 20,439	\$ (4,634)	\$ 51,362

Social Services Administrative Trust Fund	Economic Development Administrative	Professional Registration Fees	Conservation Employees' Insurance Plan	Transportation Self-Insurance Plan	Missouri State Employees' Insurance Plan	Missouri Consolidated Health Care Plan	MoDOT & MSHP Medical and Life Insurance Plan	Totals  June 30, 2023
\$ —	\$ —	\$ —	\$ 14,321	\$ 17,400	\$ 14,444	\$ 419,867	\$ 88,234	\$ 554,266
—	—	—	6,237	—	17,312	72,409	40,412	136,370
—	—	—	146	—	—	—	5,259	5,405
—	—	—	—	—	—	—	—	7,004
—	—	—	—	—	—	—	—	27,308
—	—	—	—	—	—	—	—	76,912
390	1,005	9,653	—	—	—	—	—	145,187
1	97	4	5,056	265	480	64,207	6,804	78,689
391	1,102	9,657	25,760	17,665	32,236	556,483	140,709	1,031,141
—	—	—	—	—	—	—	—	24,827
5	1,010	7,807	—	—	225	3,740	—	96,303
426	213	1,599	1,970	1,180	255	890	8,168	113,616
—	—	—	—	—	31,755	—	—	44,971
—	—	—	26,254	21,260	—	486,414	139,502	673,430
—	3	277	—	—	—	873	—	34,998
—	6	228	26	—	—	10,566	—	12,379
431	1,232	9,911	28,250	22,440	32,235	502,483	147,670	1,000,524
(40)	(130)	(254)	(2,490)	(4,775)	1	54,000	(6,961)	30,617
—	—	—	—	—	—	—	—	75
—	—	(4)	—	—	—	—	—	(930)
2	(2)	(21)	(121)	(1,618)	—	—	(877)	(3,213)
—	—	—	125	1,865	87	9,490	1,120	13,387
—	—	8	—	—	—	—	—	8
—	—	—	—	—	—	—	—	186
2	(2)	(17)	4	247	87	9,490	243	9,513
(38)	(132)	(271)	(2,486)	(4,528)	88	63,490	(6,718)	40,130
—	—	53	—	—	—	—	—	2,673
—	—	(19)	—	—	—	—	—	(8,450)
(38)	(132)	(237)	(2,486)	(4,528)	88	63,490	(6,718)	34,353
130	(3,663)	(12,348)	5,635	22,651	125	212,441	48,543	464,060
\$ 92	\$ (3,795)	\$ (12,585)	\$ 3,149	\$ 18,123	\$ 213	\$ 275,931	\$ 41,825	\$ 498,413

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Natural Resources Cost Allocation	Mental Health Interagency Payments	State Facility Maintenance and Operation	Office of Administration and Revolving	Working Capital Revolving	General Government Revolving
<b>Cash Flows from Operating Activities:</b>						
Receipts from Internal Customers and Users	\$ 13,660	\$ 8,360	\$ 77,048	\$ 102,368	\$ 21,163	\$ 79
Receipts from External Customers and Users	—	—	5	8,853	6,157	7,743
Payments to Suppliers	(2,611)	41	(37,078)	(62,336)	(15,392)	(6,279)
Payments to Employees	(10,766)	—	(36,500)	(21,834)	(8,637)	(31)
Payments Made for Program Expense	(3)	(9,467)	(25)	—	(4)	(3,717)
Other Receipts	62	—	28	1,663	7	15
Other Payments	(102)	—	(147)	(85)	(1,135)	(84)
Net Cash Provided (Used) by Operating Activities	240	(1,066)	3,331	28,629	2,159	(2,274)
<b>Cash Flows from Non-Capital Financing Activities:</b>						
Due to Other Funds	10	—	34	—	—	(62)
Due from Other Funds	—	29	1	688	(124)	(1)
Contributions and Intergovernmental	—	—	75	—	—	—
Transfers to Other Funds	—	—	(3)	(8,429)	—	—
Transfers from Other Funds	—	—	—	—	1	2,600
Net Cash Provided (Used) by Non-Capital Financing Activities	10	29	107	(7,741)	(123)	2,537
<b>Cash Flows from Capital and Related Financing Activities:</b>						
Interest Expense	(10)	—	(575)	(336)	(5)	—
Purchases and Construction of Capital Assets	(341)	—	(1,501)	(8,553)	—	(72)
Right-to-Use Asset Downpayment/Obligations	(146)	24	(101)	(9,636)	(271)	—
Financed Purchase Downpayment/Obligations	(91)	—	(1,866)	(3,883)	—	—
Disposal of Capital Assets	—	(24)	—	—	2	—
Net Cash Provided (Used) by Capital and Related Financing Activities	(588)	—	(4,043)	(22,408)	(274)	(72)
<b>Cash Flows from Investing Activities:</b>						
Proceeds from Sales and Investment Maturities	124	575	—	—	—	—
Purchase of Investments	—	—	(828)	(7,621)	(3,652)	(1,261)
Interest and Dividends Received	—	—	—	577	4	—
Investment Fees	—	—	—	—	—	—
Penalties and Other Receipts	—	—	—	—	—	—
Net Cash Provided (Used) by Investing Activities	124	575	(828)	(7,044)	(3,648)	(1,261)
Net Increase (Decrease) in Cash	(214)	(462)	(1,433)	(8,564)	(1,886)	(1,070)
Cash and Cash Equivalents, Beginning of Year	417	511	2,054	12,757	3,164	1,648
Cash and Cash Equivalents, End of Year	\$ 203	\$ 49	\$ 621	\$ 4,193	\$ 1,278	\$ 578
<b>Reconciliation of Operating Income (Loss) of Net Cash Provided (Used) by Operating Activities:</b>						
Operating Income (Loss)	\$ (1,125)	\$ (1,109)	\$ (11,600)	\$ 6,711	\$ 1,431	\$ (3,042)
Depreciation/Amortization Expense	550	—	12,049	20,441	786	19
Changes in Assets and Liabilities:						
Accounts Receivable	—	—	—	(331)	14	687
Inventories	—	—	—	(13)	(743)	2
Deferred Outflows of Resources	(719)	—	(2,607)	(1,697)	(82)	10
Prepaid Items	—	—	—	—	—	—
Accounts Payable	(112)	41	306	512	37	57
Accrued Payroll	(16)	2	157	49	4	1
Unearned Revenue	—	—	—	50	—	—
Claims Liability	—	—	—	—	—	—
Compensated Absences	127	—	168	115	39	1
Net OPEB Liability	(1,172)	—	(3,423)	(2,191)	(734)	1
Net Pension Liability	4,831	—	14,726	9,093	3,920	19
Deferred Inflows of Resources	(2,124)	—	(6,445)	(4,110)	(2,513)	(29)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 240</b>	<b>\$ (1,066)</b>	<b>\$ 3,331</b>	<b>\$ 28,629</b>	<b>\$ 2,159</b>	<b>\$ (2,274)</b>
<b>Non-Cash Financing and Investing Activities:</b>						
Lease, SBITA, and Financed Purchase Issuance	\$ 49	\$ 24	\$ —	\$ 11,857	\$ —	\$ —
Increase (Decrease) in Fair Value of Investments	5	26	(38)	(347)	(165)	(57)
<b>Net Non-Cash Financing and Investing Activities</b>	<b>\$ 54</b>	<b>\$ 50</b>	<b>\$ (38)</b>	<b>\$ 11,510</b>	<b>\$ (165)</b>	<b>\$ (57)</b>

Social Services Administrative Trust	Economic Development Administrative	Professional Registration Fees	Conservation Employees' Insurance Plan	Transportation Self-Insurance Plan	Missouri State Employees' Insurance Plan	Missouri Consolidated Health Care Plan	MoDOT & MSHP Medical and Life Insurance Plan	Totals  June 30, 2023
\$ 387	\$ 808	\$ —	\$ 14,287	\$ 17,400	\$ —	\$ 417,873	\$ 88,234	\$ 761,667
3	197	9,653	6,244	—	31,661	72,409	43,081	186,006
(453)	(137)	(1,573)	(1,974)	(1,224)	38	(10,119)	(8,167)	(147,264)
(7)	(932)	(7,285)	—	—	(225)	(3,343)	—	(89,560)
—	—	—	(27,802)	(21,061)	(31,755)	(492,683)	(141,802)	(728,319)
1	97	4	5,056	265	480	64,207	6,804	78,689
—	(6)	(228)	(26)	—	—	(10,566)	—	(12,379)
(69)	27	571	(4,215)	(4,620)	199	37,778	(11,850)	48,840
—	1	9	—	—	—	(8,243)	—	(8,251)
8	1	—	—	—	—	—	—	602
—	—	—	—	—	—	—	—	75
—	—	(19)	—	—	—	—	—	(8,451)
—	—	53	—	—	—	—	—	2,654
8	2	43	—	—	—	(8,243)	—	(13,371)
—	—	(4)	—	—	—	—	—	(930)
—	(2)	(129)	—	—	—	(46)	—	(10,644)
—	(1)	(73)	—	—	—	—	—	(10,204)
—	—	—	—	—	—	—	—	(5,840)
—	—	—	—	—	—	(760)	—	(782)
—	(3)	(206)	—	—	—	(806)	—	(28,400)
34	—	—	1,083	20,695	—	—	14,130	36,641
—	(52)	(467)	—	(14,576)	—	(3,817)	(720)	(32,994)
—	—	—	125	1,938	87	9,490	1,174	13,395
—	—	—	—	(86)	—	—	(49)	(135)
—	—	8	—	—	—	—	—	8
34	(52)	(459)	1,208	7,971	87	5,673	14,535	16,915
(27)	(26)	(51)	(3,007)	3,351	286	34,402	2,685	23,984
29	44	153	3,781	8,552	3,035	191,583	8,541	236,269
\$ 2	\$ 18	\$ 102	\$ 774	\$ 11,903	\$ 3,321	\$ 225,985	\$ 11,226	\$ 260,253
\$ (40)	\$ (130)	\$ (254)	\$ (2,490)	\$ (4,775)	\$ 1	\$ 54,000	\$ (6,961)	\$ 30,617
—	3	277	—	—	—	873	—	34,998
—	—	—	(139)	—	(95)	(902)	(1,220)	(1,986)
(26)	—	2	—	—	—	—	—	(778)
(1)	(42)	(512)	—	—	—	(620)	—	(6,270)
—	—	—	—	—	—	(58)	—	(58)
(1)	76	24	(4)	(44)	293	(9,171)	1	(7,985)
—	6	13	—	—	—	—	—	216
—	—	—	(34)	—	—	(1,092)	(1,370)	(2,446)
—	—	—	(1,548)	199	—	(6,269)	(2,300)	(9,918)
(3)	7	53	—	—	—	56	—	563
—	(92)	(686)	—	—	—	—	—	(8,297)
2	434	2,958	—	—	—	2,534	—	38,517
—	(235)	(1,304)	—	—	—	(1,573)	—	(18,333)
\$ (69)	\$ 27	\$ 571	\$ (4,215)	\$ (4,620)	\$ 199	\$ 37,778	\$ (11,850)	\$ 48,840
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,612	\$ —	\$ 13,542
2	(2)	(21)	(121)	(1,618)	—	—	(877)	(3,213)
\$ 2	\$ (2)	\$ (21)	\$ (121)	\$ (1,618)	\$ —	\$ 1,612	\$ (877)	\$ 10,329





*The **Fiduciary Funds** account for assets held by the State in a trustee or custodial capacity.*

## **Pension (and Other Employee Benefit) Trust Funds:**

### **Missouri State Employees' Retirement System:**

**Missouri State Employees' Plan** - Accounts for retirement, survivor, and disability benefits paid to employees of the State who are not covered under another state-sponsored retirement plan.

**Judicial Plan** - Accounts for retirement, survivor, and disability benefits to judges in the State of Missouri.

**Missouri Department of Transportation and Highway Patrol Employees' Retirement System** - Accounts for retirement, survivor, and disability benefits paid to Department of Transportation employees and members of the Missouri State Highway Patrol.

**Missouri Consolidated Health Care Plan State Retiree Welfare Benefit Trust** - Accounts for health and welfare benefits paid for the exclusive benefit of current and future retired employees of the State who are not covered under another state-sponsored other post-employment benefit plan.

**Missouri State Public Employees' Deferred Compensation Incentive (IRC 401a) Plan** - Accounts for retirement benefits paid to employees of the State.

**Missouri State Public Employees' Deferred Compensation (IRC 457) Plan** - Accounts for deposits from State employees, which are invested for the benefit of the employees until properly authorized to distribute.

## **Private-Purpose Trust Funds:**

**Alternative Care Trust** - Accounts for all moneys received and spent by the Division of Family Services on behalf of children in their custody.

**Unclaimed Property** - Accounts for moneys unpaid or unclaimed within one year after final settlement of any executor or administrator, assignee, sheriff or receiver and all unclaimed deposits, dividends, and interest of banks unable to locate the owners.

## **Custodial Funds:**

**Program** - Accounts for the receipt of various taxes, refundable deposits, and other moneys to be held until the State has the right or obligation to distribute them to various entities or individuals.

**Institution** - Accounts for deposits to various institutional accounts and other receipts held by the State until there is proper authorization to disburse them directly to others.

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS**  
**June 30, 2023**  
**(In Thousands of Dollars)**

	Missouri State Employees' Retirement System		Missouri Department of Transportation and Highway Patrol Employees' Retirement System	Missouri Consolidated Health Care Plan State Retiree Welfare Benefit Trust	Missouri State Public Employees' Deferred Compensation		Totals
	Missouri State Employees' Plan	Judicial Plan			401 (a) Plan	457 Plan	June 30, 2023
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 10,855	\$ —	\$ 591	\$ 2,850	\$ 876	\$ 1,491	\$ 16,663
Investments at Fair Value	11,944,502	262,944	3,266,927	182,342	636,116	2,081,835	18,374,666
Invested Securities Lending Collateral	—	—	18,946	—	—	—	18,946
Receivables, net	780,717	20,059	43,231	28,842	60	185	873,094
Due From Other Funds	—	—	—	616	—	—	616
Capital Assets:							
Non Depreciable Capital Assets	11,953	—	188	—	—	—	12,141
Capital Assets being Depreciated/Amortized	8,431	—	4,192	—	—	—	12,623
Less Accumulated Depreciation/Amortization	(5,236)	—	(3,844)	—	—	—	(9,080)
Total Capital Assets, Net	15,148	—	536	—	—	—	15,684
Total Assets	12,751,222	283,003	3,330,231	214,650	637,052	2,083,511	19,299,669
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
	1,055	23	398	—	28	83	1,587
<b>LIABILITIES</b>							
Accounts Payable	658,992	14,983	27,037	374	28	86	701,500
Obligations under Repurchase Agreements	3,526,290	77,630	—	—	—	—	3,603,920
Securities Lending Obligation	—	—	19,284	—	—	—	19,284
Unearned Revenue	—	—	—	6,241	—	—	6,241
Claims Liability	—	—	—	8,253	—	—	8,253
Compensated Absences	699	15	254	—	—	—	968
Obligations Under Right-to-Use Assets	782	—	—	—	—	—	782
Net OPEB Liability	5,513	122	1,929	—	144	435	8,143
Total Liabilities	4,192,276	92,750	48,504	14,868	172	521	4,349,091
<b>DEFERRED INFLOWS OF RESOURCES</b>							
	2,208	49	497	—	58	174	2,986
Net Position Restricted for Pension Benefits, OPEB, and Deferred Compensation	\$ 8,557,793	\$ 190,227	\$ 3,281,628	\$ 199,782	\$ 636,850	\$ 2,082,899	\$ 14,949,179

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Missouri State Employees' Retirement System		Missouri Department of Transportation and Highway Patrol Employees' Retirement System	Missouri Consolidated Health Care Plan State Retiree Welfare Benefit Trust	Missouri State Public Employees' Deferred Compensation		Totals
	Missouri State Employees' Plan	Judicial Plan			401 (a) Plan	457 Plan	June 30, 2023
<b>Additions:</b>							
Contributions:							
Employer	\$ 1,080,661	\$ 39,065	\$ 232,814	\$ 74,830	\$ 23,973	\$ —	\$ 1,451,343
Plan Member	50,079	1,747	6,838	42,272	—	83,632	184,568
Other	3,573	—	4,610	74,832	716	55,307	139,038
Total Contributions	1,134,313	40,812	244,262	191,934	24,689	138,939	1,774,949
Investment Earnings:							
Increase (Decrease) in Appreciation of Assets	479,771	10,735	181,764	—	30,040	148,369	850,679
Interest and Dividends	108,837	2,394	115,235	9,202	12,424	39,892	287,984
Securities Lending Income	—	—	900	—	—	—	900
Other Income	(273,917)	(6,018)	—	—	—	—	(279,935)
Total Investment Earnings	314,691	7,111	297,899	9,202	42,464	188,261	859,628
Less Investment Expenses:							
Investment Activity Expense	(137,092)	(2,945)	(32,438)	—	—	—	(172,475)
Securities Lending Expense	—	—	(704)	—	—	—	(704)
Total Investment Expense	(137,092)	(2,945)	(33,142)	—	—	—	(173,179)
Net Investment Earnings (Loss)	177,599	4,166	264,757	9,202	42,464	188,261	686,449
Cost Reimbursement/ Miscellaneous	1	—	2	—	535	1,657	2,195
Total Additions	1,311,913	44,978	509,021	201,136	67,688	328,857	2,463,593
<b>Deductions:</b>							
Benefits	979,071	45,109	289,056	186,631	43,881	—	1,543,748
Administrative Expenses	10,985	91	5,506	9,006	548	2,456	28,592
Program Distributions	7,981	—	—	—	—	126,831	134,812
Inactive-vested Buyout Payments	72	—	—	—	—	—	72
Service Transfer Payments	4,426	—	—	—	—	—	4,426
Depreciation/Amortization	—	—	24	—	—	—	24
Total Deductions	1,002,535	45,200	294,586	195,637	44,429	129,287	1,711,674
Change in Net Position	309,378	(222)	214,435	5,499	23,259	199,570	751,919
Net Position - Beginning of Year	8,248,415	190,449	3,067,193	194,283	613,591	1,883,329	14,197,260
Net Position - End of Year	<u>\$ 8,557,793</u>	<u>\$ 190,227</u>	<u>\$ 3,281,628</u>	<u>\$ 199,782</u>	<u>\$ 636,850</u>	<u>\$ 2,082,899</u>	<u>\$ 14,949,179</u>

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**PRIVATE-PURPOSE TRUST FUNDS**  
**June 30, 2023**  
**(In Thousands of Dollars)**

	Alternative Care Trust	Unclaimed Property	Totals June 30, 2023
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 645	\$ 7,398	\$ 8,043
Investments at Fair Value	4,550	52,260	56,810
Assets Held in Escheat	—	20,818	20,818
Receivables, net	116	—	116
Inventories	—	2	2
Capital Assets:			
Capital Assets being Depreciated/Amortized	—	195	195
Less: Accumulated Depreciation/Amortization	—	(188)	(188)
Total Capital Assets, Net	—	7	7
Total Assets	5,311	80,485	85,796
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
	—	392	392
<b>LIABILITIES</b>			
Accounts Payable	713	8	721
Accrued Payroll	—	25	25
Compensated Absences	—	54	54
Net OPEB Liability	—	430	430
Net Pension Liability	—	1,855	1,855
Total Liabilities	713	2,372	3,085
<b>DEFERRED INFLOWS OF RESOURCES</b>			
	—	179	179
<b>NET POSITION</b>			
Net Position Restricted for Other Purposes	\$ 4,598	\$ 78,326	\$ 82,924

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**PRIVATE-PURPOSE TRUST FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Alternative Care Trust	Unclaimed Property	Totals June 30, 2023
<b>Additions:</b>			
Increase (Decrease) in Appreciation of Assets	\$ (101)	\$ (6,426)	\$ (6,527)
Interest	113	1	114
Total Investment Earnings	12	(6,425)	(6,413)
Unclaimed Property	—	81,471	81,471
Cost Reimbursement/Miscellaneous	11,699	(1)	11,698
Total Additions	11,711	75,045	86,756
<b>Deductions:</b>			
Administrative Expenses	—	2,658	2,658
Program Distributions	9,853	52,472	62,325
Depreciation/Amortization	—	7	7
Total Deductions	9,853	55,137	64,990
Change in Net Position	1,858	19,908	21,766
Net Position - Beginning	2,740	58,418	61,158
Net Position - Ending	\$ 4,598	\$ 78,326	\$ 82,924

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**June 30, 2023**  
**(In Thousands of Dollars)**

	Program	Institution	Totals June 30, 2023
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 20,558	\$ 18,229	\$ 38,787
Investments at Fair Value	905,977	11	905,988
Receivable, net	862,719	—	862,719
Total Assets	1,789,254	18,240	1,807,494
<b>LIABILITIES</b>			
Accounts Payable	8	1	9
Due to Other Governments	4,567	—	4,567
Unearned Revenue	705	—	705
Total Liabilities	5,280	1	5,281
<b>NET POSITION</b>			
Net Position Restricted for Individuals, Organizations, and Other Governments	\$ 1,783,974	\$ 18,239	\$ 1,802,213

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Program	Institution	Totals June 30, 2023
<b>Additions:</b>			
Contributions	\$ 3,264,484	\$ 86,605	\$ 3,351,089
Taxes	6,227,055	—	6,227,055
License, Fees, Permits	129,271	—	129,271
Investment Earnings:			
Increase (Decrease) in Appreciation of Assets	(2,123)	(1)	(2,124)
Interest	19,626	1	19,627
Investment Expense	165	—	165
Net Investment Earnings (Loss)	17,668	—	17,668
Penalties and Unclaimed Property	388	—	388
Cost Reimbursement/Miscellaneous	24,922	—	24,922
Total Additions	9,663,788	86,605	9,750,393
<b>Deductions:</b>			
Administrative Expenses	102,544	—	102,544
Distributions to Other Entities/Individuals	3,281,613	90,336	3,371,949
Distributions to Other Governments	6,081,182	—	6,081,182
Total Deductions	9,465,339	90,336	9,555,675
Change in Net Position	198,449	(3,731)	194,718
Net Position - Beginning	1,585,525	21,970	1,607,495
Net Position - Ending	\$ 1,783,974	\$ 18,239	\$ 1,802,213





*The **Component Units** account for all transactions relating to legally separate entities which, for reporting purposes, are a part of the State.*

### **Non-Major Component Units:**

**Missouri Development Finance Board** - Accounts for moneys from bond proceeds, gifts, and grants to make loans for industrial development.

**Missouri Agricultural and Small Business Development Authority** - Accounts for moneys from bond proceeds, gifts, and grants to make loans for property acquisitions/renovations and pollution control facilities.

**Missouri Transportation Finance Corporation** - Accounts for moneys from federal, state or local sources, and from bond proceeds to be used for projects approved by the Missouri Highways and Transportation Commission.

**Missouri Wine and Grape Board** - Accounts for moneys derived from the privilege of selling wine to be used for marketing development in developing programs for growing, selling, and marketing of grape products grown in Missouri.

**State Environmental Improvement Energy Resources Authority** - Accounts for moneys derived from the issuance of revenue bonds and notes to finance, acquire, construct and equip projects for the purpose of reducing, preventing or controlling pollution and to provide for the development of energy resources of the State of Missouri.

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF NET POSITION**  
**NON-MAJOR COMPONENT UNITS**  
**June 30, 2023**  
**(In Thousands of Dollars)**

	Missouri Development Finance Board	Missouri Agricultural and Small Business Development Authority	Missouri Transportation Finance Corporation	Missouri Wine and Grape Board	State Environmental Improvement Energy Resources Authority	Totals  June 30, 2023
<b>ASSETS</b>						
Current Assets:						
Cash and Cash Equivalents	\$ 18,634	\$ 929	\$ 42,191	\$ 27	\$ 1,079	\$ 62,860
Investments	25,877	250	8,877	188	1,412	36,604
Receivables, Net	1,649	108	507	3	120	2,387
Inventories	—	—	—	1	—	1
Restricted Assets:						
Cash and Cash Equivalents	—	3,942	—	—	—	3,942
Investments	—	4,283	—	—	—	4,283
Receivables, net	—	3	14,499	—	—	14,502
Prepaid Items	304	—	—	—	5	309
Total Current Assets	46,464	9,515	66,074	219	2,616	124,888
Non-Current Assets:						
Investments	—	—	14,575	—	—	14,575
Advance to Primary Government	—	—	24,396	—	—	24,396
Receivables, net	28,488	2,208	—	—	—	30,696
Restricted Assets:						
Cash and Cash Equivalents	3,053	—	—	—	—	3,053
Investments	19,994	—	—	—	—	19,994
Receivables, net	—	—	11,488	—	—	11,488
Capital Assets:						
Non Depreciable Capital Assets	7,273	—	—	—	—	7,273
Capital Assets being Depreciated/ Amortized	81,797	62	—	40	260	82,159
Less Accumulated Depreciation/ Amortization	(32,671)	(46)	—	(38)	(124)	(32,879)
Total Non-Current Assets	107,934	2,224	50,459	2	136	160,755
Total Assets	154,398	11,739	116,533	221	2,752	285,643
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	260	63	—	260	232	815
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts Payable	103	21	8	22	6	160
Accrued Payroll	—	—	—	11	—	11
Interest Payable	46	—	—	—	—	46
Due to Primary Government	—	—	—	1	—	1
Obligations Under Right-to-Use Assets	74	—	—	—	39	113
Compensated Absences	10	15	—	25	50	100
Bonds/Notes/Financed Purchase Payable	585	—	—	—	—	585
Total Current Liabilities	818	36	8	59	95	1,016
Non-Current Liabilities:						
Unearned Revenue	613	—	—	—	—	613
Deposits and Reserves	17,331	—	—	—	—	17,331
Obligations Under Right-to-Use Assets	44	—	—	—	96	140
Compensated Absences	5	—	—	8	—	13
Bonds/Notes/Financed Purchase Payable	11,299	—	—	—	—	11,299
Net OPEB Liability	—	147	—	249	183	579
Net Pension Liability	1,705	365	—	1,035	816	3,921
Total Non-Current Liabilities	30,997	512	—	1,292	1,095	33,896
Total Liabilities	31,815	548	8	1,351	1,190	34,912
<b>DEFERRED INFLOWS OF RESOURCES</b>	5,422	183	—	120	212	5,937
<b>NET POSITION</b>						
Net Investment in Capital Assets	44,397	16	—	2	1	44,416
Restricted for:						
Other Purposes	6,733	8,228	83,022	—	969	98,952
Unrestricted	66,291	2,827	33,503	(992)	612	102,241
Total Net Position	\$ 117,421	\$ 11,071	\$ 116,525	\$ (990)	\$ 1,582	\$ 245,609

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**NON-MAJOR COMPONENT UNITS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Missouri Development Finance Board	Missouri Agricultural and Small Business Development Authority	Missouri Transportation Finance Corporation	Missouri Wine and Grape Board	State Environmental Improvement Energy Resources Authority	Totals  June 30, 2023
<b>Operating Revenues:</b>						
Licenses, Fees, and Permits	\$ 1,959	\$ 361	\$ —	\$ 8	\$ 335	\$ 2,663
Interest on Receivables	988	—	789	—	—	1,777
Interest on Lease Receivables	258	—	—	—	—	258
Leases and Rentals	5,619	—	—	—	—	5,619
Cost Reimbursement/Miscellaneous	11	—	—	—	10	21
Total Operating Revenues	8,835	361	789	8	345	10,338
<b>Operating Expenses:</b>						
Personal Service	695	158	86	511	641	2,091
Operations	2,438	45	12	1,569	158	4,222
Specific Programs	—	1,497	—	—	388	1,885
Depreciation/Amortization	2,363	9	—	—	39	2,411
Other Charges	57	—	—	36	—	93
Total Operating Expenses	5,553	1,709	98	2,116	1,226	10,702
Operating Income (Loss)	3,282	(1,348)	691	(2,108)	(881)	(364)
<b>Non-Operating Revenues (Expenses):</b>						
Contributions and Intergovernmental	—	2,921	—	1,652	623	5,196
Investment Earnings:						
Increase (Decrease) in Fair Value of Investments	1,099	90	55	8	48	1,300
Interest	—	115	1,618	15	—	1,748
Interest and Bond Related Expenses	(515)	—	—	—	—	(515)
Gain (Loss) on Sale of Capital Assets	(4)	—	—	—	—	(4)
Contributions to Others	(14)	—	—	—	—	(14)
Miscellaneous Revenues (Expenses)	—	—	(33)	—	—	(33)
Total Non-Operating Revenues (Expenses)	566	3,126	1,640	1,675	671	7,678
Change in Net Position	3,848	1,778	2,331	(433)	(210)	7,314
Total Net Position - Beginning	113,573	9,293	114,194	(557)	1,792	238,295
Total Net Position - Ending	\$ 117,421	\$ 11,071	\$ 116,525	\$ (990)	\$ 1,582	\$ 245,609

**STATE OF MISSOURI**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NON-MAJOR COMPONENT UNITS**  
**For the Fiscal Year Ended June 30, 2023**  
**(In Thousands of Dollars)**

	Missouri Development Finance Board	Missouri Agricultural and Small Business Development Authority	Missouri Transportation Finance Corporation	Missouri Wine and Grape Board	State Environmental Improvement Energy Resources Authority	Totals June 30, 2023
<b>Cash Flows from Operating Activities:</b>						
Receipts from Customers and Users	\$ 7,751	\$ 444	\$ 552	\$ 6	\$ 532	\$ 9,285
Loans to Outside Entities	—	(817)	6,742	—	273	6,198
Payments to Vendors and Suppliers	(2,404)	(32)	(17)	(1,558)	(165)	(4,176)
Payments for Employees	(654)	(207)	(86)	(452)	(622)	(2,021)
Payments Made for Program Expense	—	(1,497)	—	—	(388)	(1,885)
Net Payments/Receipts for Tax Credit Projects	(2,536)	—	—	—	—	(2,536)
Other Receipts	—	—	—	—	10	10
Other Payments	—	—	—	(36)	—	(36)
Net Cash Provided (Used) by Operating Activities	2,157	(2,109)	7,191	(2,040)	(360)	4,839
<b>Cash Flows from Non-Capital Financing Activities:</b>						
Advance to/from Primary Government	—	—	(24,396)	—	—	(24,396)
Contributions and Intergovernmental	(14)	2,921	—	1,652	623	5,182
Net Cash Provided (Used) by Non-Capital Financing Activities	(14)	2,921	(24,396)	1,652	623	(19,214)
<b>Cash Flows from Capital and Related Financing Activities:</b>						
Interest Expense	(483)	—	—	—	—	(483)
Acquisition and Construction of buildings, equipment, and right of use asset	(127)	(7)	—	—	—	(134)
Lease Downpayment/Obligation	—	—	—	—	(38)	(38)
Principal Payments on Capital Debt	(574)	—	—	—	—	(574)
Disposal of Capital Assets	(17)	—	—	—	—	(17)
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,201)	(7)	—	—	(38)	(1,246)
<b>Cash Flows from Investing Activities:</b>						
Proceeds from Investment Maturities	53,732	1,410	25,263	189	317	80,911
Purchase of Investments	(56,996)	—	—	—	—	(56,996)
Interest	957	113	1,618	15	—	2,703
Investment Fees	—	—	(33)	—	—	(33)
Net Cash Provided (Used) by Investing Activities	(2,307)	1,523	26,848	204	317	26,585
Net Increase (Decrease) in Cash	(1,365)	2,328	9,643	(184)	542	10,964
Cash and Cash Equivalents, Beginning of Year	23,052	2,543	32,548	211	537	58,891
Cash and Cash Equivalents, End of Year	\$ 21,687	\$ 4,871	\$ 42,191	\$ 27	\$ 1,079	\$ 69,855
<b>Reconciliation of Net Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>						
Operating Income (Loss)	\$ 3,282	\$ (1,348)	\$ 691	\$ (2,108)	\$ (881)	\$ (364)
Depreciation/Amortization Expense	2,363	9	—	—	39	2,411
Changes in Assets and Liabilities:						
Accounts Receivable	1,825	83	—	—	200	2,108
Interest Receivable	21	—	(237)	(2)	(3)	(221)
Deferred Outflows of Resources	6	26	—	(65)	25	(8)
Prepaid Items	(67)	—	—	—	—	(67)
Loans Receivable	—	(817)	6,742	—	273	6,198
Accounts Payable	47	13	(5)	11	(7)	59
Accrued Payroll	—	—	—	(2)	—	(2)
Deposit and Reserve	(3,283)	—	—	—	—	(3,283)
Lease Obligation	(2,034)	—	—	—	—	(2,034)
Compensated Absences	—	5	—	1	12	18
Unearned Revenue	(37)	—	—	—	—	(37)
Net Pension Liability	187	34	—	281	132	634
Net OPEB Liability	—	(58)	—	(49)	(63)	(170)
Deferred Inflows of Resources	(153)	(56)	—	(107)	(87)	(403)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 2,157</b>	<b>\$ (2,109)</b>	<b>\$ 7,191</b>	<b>\$ (2,040)</b>	<b>\$ (360)</b>	<b>\$ 4,839</b>
<b>Non-Cash Investing Activities:</b>						
Increase (Decrease) in Fair Value of Investments	\$ 1,099	\$ 90	\$ 55	\$ 8	\$ 48	\$ 1,300
Net Non-Cash Investing Activities	\$ 1,099	\$ 90	\$ 55	\$ 8	\$ 48	\$ 1,300



*The **Statistical Section** presentations include Financial Trends, Revenue Capacity, Debt Capacity, Demographic and Economic Information, and Operating Information trends. The statistical data presented is intended to provide report users with a broader understanding of the environment in which the State operates.*

STATE OF MISSOURI  
STATISTICAL SECTION  
June 30, 2023

---

**Index and Overview**

This part of the State's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the State's overall financial health.

**Financial Trends**

*These schedules contain trend information to help the reader understand how the State's financial performance and fiscal health have changed over time.*

Net Position by Component .....	223
Changes in Net Position .....	224
Fund Balances - Governmental Funds .....	226
Changes in Fund Balances - Governmental Funds .....	227

**Revenue Capacity**

*These schedules contain information to help the reader understand the State's capacity to raise revenues and the sources of those revenues.*

Revenue Base - Taxable Sales by Industry .....	229
Revenue Base - Personal Income by Industry .....	230
Personal Income Tax Revenue .....	231
Personal Income Tax Rates .....	232
Revenue Payers by Industry .....	233
Personal Income Tax Filers/Liability .....	234

**Debt Capacity**

*These schedules present information to help the reader understand and assess the State's levels of outstanding debt and the State's ability to issue additional debt in the future.*

Ratios of Outstanding Debt .....	235
Pledged Revenue Coverage .....	237

**Demographic and Economic Information**

*These schedules contain demographic and economic indicators to help the reader understand the environment within which the State's financial activities take place.*

Demographic Indicators .....	238
Economic Indicators .....	239
Principal Employers .....	240

**Operating Information**

*These schedules contain operating data to help the reader understand how the information in the State's financial report relates to the services it provides and the activities it performs.*

State Employees by Function .....	241
Operating Indicators by Function .....	242
Capital Asset Statistics by Function .....	244

**Sources:** *Unless otherwise noted, the information in these schedules is derived from the State of Missouri Annual Comprehensive Financial Report for the years shown.*

**STATE OF MISSOURI  
NET POSITION BY COMPONENT  
FISCAL YEARS 2014-2023  
(In Thousands of Dollars)**

	2023	2022*	2021	2020	2019
<b>Governmental Activities</b>					
Net Investment in Capital Assets	\$ 33,742,117	\$ 32,921,366	31,935,183	\$ 31,404,122	\$ 30,848,265
Restricted	6,871,147	6,106,823	6,349,360	4,838,035	4,390,964
Unrestricted	241,214	(1,949,654)	(6,698,239)	(7,996,677)	(8,259,974)
<b>Total Governmental Activities Net Position</b>	<b>\$ 40,854,478</b>	<b>\$ 37,078,535</b>	<b>\$ 31,586,304</b>	<b>\$ 28,245,480</b>	<b>\$ 26,979,255</b>
<b>Business-Type Activities</b>					
Net Investment in Capital Assets	\$ 56,481	\$ 52,605	111,023	\$ 114,334	\$ 124,985
Restricted	18,648	19,331	24,078	25,223	6,798
Unrestricted	1,052,145	833,543	600,128	556,537	956,556
<b>Total Business-Type Activities Net Position</b>	<b>\$ 1,127,274</b>	<b>\$ 905,479</b>	<b>\$ 735,229</b>	<b>\$ 696,094</b>	<b>\$ 1,088,339</b>
<b>Primary Government</b>					
Net Investment in Capital Assets	\$ 33,798,598	\$ 32,973,971	\$ 32,046,206	\$ 31,518,456	\$ 30,973,250
Restricted	6,889,795	6,126,154	6,373,438	4,863,258	4,397,762
Unrestricted	1,293,359	(1,116,111)	(6,098,111)	(7,440,140)	(7,303,418)
<b>Total Primary Government Net Position</b>	<b>\$ 41,981,752</b>	<b>\$ 37,984,014</b>	<b>\$ 32,321,533</b>	<b>\$ 28,941,574</b>	<b>\$ 28,067,594</b>

**Continues Below**

	2018	2017	2016	2015	2014
<b>Governmental Activities</b>					
Net Investment in Capital Assets	\$ 30,364,850	\$ 29,793,477	\$ 29,255,865	\$ 28,791,258	\$ 28,485,327
Restricted	4,239,726	4,103,890	4,348,001	3,269,480	3,790,165
Unrestricted	(7,976,452)	(7,606,967)	(5,465,559)	(4,292,710)	(5,501,188)
<b>Total Governmental Activities Net Position</b>	<b>\$ 26,628,124</b>	<b>\$ 26,290,400</b>	<b>\$ 28,138,307</b>	<b>\$ 27,768,028</b>	<b>\$ 26,774,304</b>
<b>Business-Type Activities</b>					
Net Investment in Capital Assets	\$ 126,899	\$ 115,327	\$ 98,320	\$ 55,669	\$ 52,901
Restricted	5,616	7,239	6,104	4,588	4,889
Unrestricted	858,356	762,633	677,470	420,995	183,705
<b>Total Business-Type Activities Net Position</b>	<b>\$ 990,871</b>	<b>\$ 885,199</b>	<b>\$ 781,894</b>	<b>\$ 481,252</b>	<b>\$ 241,495</b>
<b>Primary Government</b>					
Net Investment in Capital Assets	\$ 30,491,749	\$ 29,908,804	\$ 29,354,185	\$ 28,846,927	\$ 28,538,228
Restricted	4,245,342	4,111,129	4,354,105	3,274,068	3,795,054
Unrestricted	(7,118,096)	(6,844,334)	(4,788,089)	(3,871,715)	(5,317,483)
<b>Total Primary Government Net Position</b>	<b>\$ 27,618,995</b>	<b>\$ 27,175,599</b>	<b>\$ 28,920,201</b>	<b>\$ 28,249,280</b>	<b>\$ 27,015,799</b>

\*Fiscal year 2022 amounts have been restated.



**STATE OF MISSOURI  
CHANGES IN NET POSITION  
FISCAL YEARS 2014-2023  
(In Thousands of Dollars)**

	2023	2022*	2021	2020
<b>Governmental Activities:</b>				
<b>Expenses</b>				
General Government	\$ 1,943,710	\$ 1,389,062	\$ 1,703,806	\$ 1,297,641
Education	9,594,892	9,056,692	7,782,932	7,065,810
Natural and Economic Resources	1,244,002	1,503,906	1,350,353	944,127
Transportation and Law Enforcement	2,299,226	2,296,413	2,100,853	2,127,151
Human Services	21,207,860	17,459,937	17,022,298	15,285,691
Interest on Debt (Excluding Direct Expense)	68,998	80,040	80,878	98,134
Total Expenses	<u>36,358,688</u>	<u>31,786,050</u>	<u>30,041,120</u>	<u>26,818,554</u>
<b>Program Revenues</b>				
Charges for Services:				
General Government	775,101	790,722	1,001,426	578,389
Transportation and Law Enforcement	275,378	346,329	245,340	242,625
Human Services	525,207	804,025	652,425	666,309
Other Activities	352,766	433,249	354,419	360,419
Operating Grants and Contributions	17,819,306	16,193,194	15,793,490	12,303,616
Capital Grants and Contributions	1,255,240	872,728	1,567,072	887,716
Total Program Revenues	<u>21,002,998</u>	<u>19,440,247</u>	<u>19,614,172</u>	<u>15,039,074</u>
<b>Total Governmental Activities Net Program (Expense) Revenue</b>	<u>(15,355,690)</u>	<u>(12,345,803)</u>	<u>(10,426,948)</u>	<u>(11,779,480)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Taxes:				
Sales and Use	4,591,839	4,386,016	3,608,744	3,728,384
Individual Income	9,390,064	9,635,243	7,823,594	6,849,589
Corporate Income	994,559	876,812	699,212	455,862
County Foreign Insurance	330,449	290,974	266,086	289,015
Alcoholic Beverage	42,676	43,802	38,913	38,640
Corporate Franchise	—	—	—	—
Fuel	850,888	783,873	621,624	708,407
Miscellaneous Taxes	783,380	750,677	695,346	581,135
Grants and Contributions not Restricted to Specific Programs	1,685,631	1,019,257	76,683	51,264
Unrestricted Investment Earnings	74,693	(409,114)	26,704	90,352
Gain (Loss) on Debt Defeasance	(1,218)	—	—	—
Special Items	—	—	—	—
Extraordinary Items	—	—	—	—
Transfers	388,672	386,487	70,605	313,750
Total General Revenues and Other Changes in Net Position	<u>19,131,633</u>	<u>17,764,027</u>	<u>13,927,511</u>	<u>13,106,398</u>
<b>Total Governmental Activities Change in Net Position</b>	<u>\$ 3,775,943</u>	<u>\$ 5,418,224</u>	<u>\$ 3,500,563</u>	<u>\$ 1,326,918</u>
<b>Business-Type Activities:</b>				
<b>Expenses</b>				
State Lottery	\$ 1,417,390	\$ 1,424,912	\$ 1,434,104	\$ 1,207,182
Unemployment Compensation	191,409	248,191	3,680,869	3,155,342
Missouri Veterans' Homes	—	—	—	125,103
State Fair Fees	5,292	4,802	2,257	5,406
State Parks and DNR	17,083	16,090	12,574	15,943
Historic Preservation	454	412	376	426
Petroleum Storage Tank Insurance	16,858	17,047	17,341	20,862
Surplus Property	1,281	1,368	1,706	1,856
Revenue Information	8	7	7	8
Inmate Canteen	29,231	30,891	32,495	30,333
Total Expenses	<u>1,679,006</u>	<u>1,743,720</u>	<u>5,181,729</u>	<u>4,562,461</u>
<b>Program Revenues</b>				
Charges for Services:				
State Lottery	1,812,271	1,809,209	1,828,313	1,526,247
Other Activities	71,277	67,499	64,730	83,928
Operating Grants and Contributions	391,936	420,819	3,260,494	2,851,252
Total Program Revenues	<u>2,275,484</u>	<u>2,297,527</u>	<u>5,153,537</u>	<u>4,461,427</u>
<b>Total Business-Type Activities Net Program (Expense) Revenue</b>	<u>596,478</u>	<u>553,807</u>	<u>(28,192)</u>	<u>(101,034)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Unrestricted Investment Earnings	13,989	2,128	10,379	29,694
Adjustments to Claims Reserve	—	—	—	—
Special Items	—	—	—	—
Extraordinary Items	—	—	—	—
Capital Contributions	—	—	—	—
Transfers	(388,672)	(386,487)	(70,605)	(313,750)
Total General Revenues and Other Changes in Net Position	<u>(374,683)</u>	<u>(384,359)</u>	<u>(60,226)</u>	<u>(284,056)</u>
<b>Total Business-Type Activities Change in Net Position</b>	<u>\$ 221,795</u>	<u>\$ 169,448</u>	<u>\$ (88,418)</u>	<u>\$ (385,090)</u>
<b>Total Primary Government Change in Net Position</b>	<u>\$ 3,997,738</u>	<u>\$ 5,587,672</u>	<u>\$ 3,412,145</u>	<u>\$ 941,828</u>

\*Fiscal year 2022 amounts have been restated

2019	2018	2017	2016	2015	2014
\$ 1,276,223	\$ 1,265,947	\$ 1,176,204	\$ 1,081,421	\$ 1,064,771	\$ 1,030,327
7,142,183	7,053,444	7,086,927	6,902,930	6,680,646	6,430,861
1,055,997	1,079,318	1,074,411	1,039,408	910,502	874,033
1,984,162	1,974,321	2,157,349	1,913,379	1,861,116	1,823,578
14,445,872	14,339,926	13,682,277	13,086,606	12,800,735	12,623,617
109,740	120,206	128,108	138,426	139,112	157,707
<u>26,014,177</u>	<u>25,833,162</u>	<u>25,305,276</u>	<u>24,162,170</u>	<u>23,456,882</u>	<u>22,940,123</u>
601,303	588,246	671,875	579,457	581,008	540,427
215,095	227,643	228,039	230,685	228,093	232,176
554,370	559,544	498,348	475,055	503,290	504,443
351,597	325,333	343,363	327,275	327,169	333,898
10,757,841	10,811,591	10,403,733	10,178,230	9,960,965	9,649,655
949,652	1,020,653	923,748	917,255	838,354	933,814
<u>13,429,858</u>	<u>13,533,010</u>	<u>13,069,106</u>	<u>12,707,957</u>	<u>12,438,879</u>	<u>12,194,413</u>
<u>(12,584,319)</u>	<u>(12,300,152)</u>	<u>(12,236,170)</u>	<u>(11,454,213)</u>	<u>(11,018,003)</u>	<u>(10,745,710)</u>
3,393,577	3,235,110	3,267,442	3,112,912	3,142,387	2,925,867
6,966,221	6,796,359	6,648,918	6,324,548	6,418,379	5,718,801
477,918	403,771	392,438	411,139	490,131	427,320
267,142	272,497	254,685	218,083	222,828	180,779
34,525	32,602	32,764	30,913	32,101	30,370
1,470	1,968	2,490	17,197	29,982	54,670
671,218	640,767	667,639	640,934	656,893	629,105
686,510	684,578	680,885	663,797	668,955	605,247
58,534	59,233	62,173	58,971	76,276	73,637
79,604	26,308	12,626	26,468	24,721	35,040
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	(132)
<u>304,529</u>	<u>331,631</u>	<u>289,683</u>	<u>304,320</u>	<u>275,997</u>	<u>291,421</u>
<u>12,941,248</u>	<u>12,484,824</u>	<u>12,311,743</u>	<u>11,809,282</u>	<u>12,038,650</u>	<u>10,972,125</u>
<u>\$ 356,929</u>	<u>\$ 184,672</u>	<u>\$ 75,573</u>	<u>\$ 355,069</u>	<u>\$ 1,020,647</u>	<u>\$ 226,415</u>
\$ 1,168,012	\$ 1,086,927	\$ 1,070,595	\$ 1,025,086	\$ 873,502	\$ 894,137
264,370	294,271	318,782	312,295	391,508	568,787
125,245	123,095	115,078	100,771	92,501	97,674
4,528	4,880	4,726	4,369	4,390	4,419
13,257	9,829	14,025	8,395	8,264	9,417
531	725	1,248	577	741	334
20,345	21,298	19,392	16,205	14,705	13,244
2,589	2,416	2,523	2,590	3,169	2,528
9	12	12	14	13	—
28,498	46,474	—	—	—	—
<u>1,627,384</u>	<u>1,589,927</u>	<u>1,546,381</u>	<u>1,470,302</u>	<u>1,388,793</u>	<u>1,590,540</u>
1,484,529	1,418,409	1,361,996	1,327,852	1,144,604	1,171,580
86,689	104,320	61,228	56,005	59,199	57,836
431,609	466,750	553,591	677,118	693,657	999,516
<u>2,002,827</u>	<u>1,989,479</u>	<u>1,976,815</u>	<u>2,060,975</u>	<u>1,897,460</u>	<u>2,228,932</u>
<u>375,443</u>	<u>399,552</u>	<u>430,434</u>	<u>590,673</u>	<u>508,667</u>	<u>638,392</u>
26,449	18,338	13,156	11,420	3,591	2,029
—	—	—	2,500	—	17,223
—	—	—	—	—	—
—	—	(153)	—	—	—
173	11,463	920	—	—	—
<u>(304,529)</u>	<u>(331,631)</u>	<u>(289,683)</u>	<u>(304,320)</u>	<u>(275,997)</u>	<u>(291,421)</u>
<u>(277,907)</u>	<u>(301,830)</u>	<u>(275,760)</u>	<u>(290,400)</u>	<u>(272,406)</u>	<u>(272,169)</u>
<u>\$ 97,536</u>	<u>\$ 97,722</u>	<u>\$ 154,674</u>	<u>\$ 300,273</u>	<u>\$ 236,261</u>	<u>\$ 366,223</u>
<u>\$ 454,465</u>	<u>\$ 282,394</u>	<u>\$ 230,247</u>	<u>\$ 655,342</u>	<u>\$ 1,256,908</u>	<u>\$ 592,638</u>

**STATE OF MISSOURI  
FUND BALANCES - GOVERNMENTAL FUNDS  
FISCAL YEARS 2014-2023  
(In Thousands of Dollars)**

	2023	2022*	2021	2020	2019
<b>General Fund</b>					
Nonspendable	\$ 145,559	\$ 161,279	\$ 173,918	\$ 48,942	\$ 47,542
Restricted	985,580	1,006,133	1,371,960	598,678	556,252
Committed	875,137	760,316	611,350	662,067	655,263
Assigned	541,849	207,566	144,624	105,074	98,634
Unassigned	8,119,318	6,564,152	2,395,447	1,107,073	770,145
<b>Total General Fund</b>	<u>10,667,443</u>	<u>8,699,446</u>	<u>4,697,299</u>	<u>2,521,834</u>	<u>2,127,836</u>
<b>All Other Governmental Funds</b>					
Nonspendable	130,048	121,571	115,000	104,480	98,229
Restricted	2,853,709	2,268,243	2,176,094	1,681,227	1,390,740
Committed	2,436,169	2,414,656	2,618,179	1,964,707	1,799,430
Assigned	518,114	480,823	408,917	377,999	377,227
Unassigned	—	—	—	—	—
<b>Total All Other Governmental Funds</b>	<u>5,938,040</u>	<u>5,285,293</u>	<u>5,318,190</u>	<u>4,128,413</u>	<u>3,665,626</u>
<b>Total Fund Balances, Governmental Funds</b>	<u>\$ 16,605,483</u>	<u>\$ 13,984,739</u>	<u>\$ 10,015,489</u>	<u>\$ 6,650,247</u>	<u>\$ 5,793,462</u>

**Continues Below**

	2018	2017	2016	2015	2014
<b>General Fund</b>					
Nonspendable	\$ 48,944	\$ 52,969	\$ 58,712	\$ 53,809	\$ 50,504
Restricted	485,578	341,052	488,180	292,758	289,266
Committed	617,661	590,697	589,956	545,765	560,141
Assigned	86,662	154,634	78,096	158,390	73,625
Unassigned	457,634	294,901	238,735	349,901	244,821
<b>Total General Fund</b>	<u>1,696,479</u>	<u>1,434,253</u>	<u>1,453,679</u>	<u>1,400,623</u>	<u>1,218,357</u>
<b>All Other Governmental Funds</b>					
Nonspendable	95,438	97,723	97,027	1,243,039	1,170,054
Restricted	1,489,673	1,517,114	1,699,763	1,512,228	1,544,139
Committed	1,787,795	1,614,390	1,543,913	377,527	345,465
Assigned	410,182	422,122	430,901	425,256	400,668
Unassigned	—	(17,628)	—	—	—
<b>Total All Other Governmental Funds</b>	<u>3,783,088</u>	<u>3,633,721</u>	<u>3,771,604</u>	<u>3,558,050</u>	<u>3,460,326</u>
<b>Total Fund Balances, Governmental Funds</b>	<u>\$ 5,479,567</u>	<u>\$ 5,067,974</u>	<u>\$ 5,225,283</u>	<u>\$ 4,958,673</u>	<u>\$ 4,678,683</u>

\*Fiscal year 2022 amounts have been restated.

**STATE OF MISSOURI  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FISCAL YEARS 2014-2023  
(In Thousands of Dollars)**

	2023	2022*	2021	2020
<b>Revenues:</b>				
Taxes	\$ 16,711,844	\$ 16,230,720	\$ 13,887,139	\$ 12,075,141
Licenses, Fees, and Permits	814,972	766,755	736,492	717,899
Sales	17,809	15,644	12,203	12,429
Leases and Rentals	668	657	498	376
Services	184,185	147,956	145,445	122,012
Contributions and Intergovernmental	20,747,841	18,080,287	17,434,708	13,242,981
Investment Earnings:				
Net Increase (Decrease) in the				
Fair Value of Investments	(365,252)	(455,492)	(17,682)	13,817
Interest	480,300	61,300	53,634	105,830
Penalties and Unclaimed Properties	227,733	80,693	566,781	85,289
Cost Reimbursement/Miscellaneous	394,085	520,079	519,765	614,641
Total Revenues	<u>39,214,185</u>	<u>35,448,599</u>	<u>33,338,983</u>	<u>26,990,415</u>
<b>Expenditures:</b>				
Current:				
General Government	1,811,453	1,181,389	1,470,082	1,010,225
Education	9,590,530	9,043,903	7,755,012	7,039,061
Natural and Economic Resources	1,149,247	1,372,291	1,196,800	714,899
Transportation and Law Enforcement	1,948,480	1,703,363	1,617,005	1,605,982
Human Services	21,069,452	17,156,450	16,676,407	14,849,266
Capital Outlay:				
General Government	3,685	9,764	7,270	13,836
Education	—	—	—	—
Natural and Economic Resources	—	527	23	2,638
Transportation and Law Enforcement	1,466,667	1,090,530	1,019,614	1,003,310
Human Services	59	2,735	434	1,955
Debt Service:				
Principal	467,665	338,090	286,630	266,278
Interest	91,346	106,505	114,360	117,855
Bond Issuance Costs	648	—	339	668
Underwriter's Discount	—	—	47	12
Total Expenditures	<u>37,599,232</u>	<u>32,005,547</u>	<u>30,144,023</u>	<u>26,625,985</u>
Excess Revenues (Expenditures)	<u>1,614,953</u>	<u>3,443,052</u>	<u>3,194,960</u>	<u>364,430</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from Notes/Capital Leases/Financed				
Purchases	95,546	20,146	9,273	2,161
Proceeds from General Obligation/Other Bonds	453,005	88,955	—	178,370
Issuance of Refunding Bonds	—	—	172,850	38,920
Payments to Escrow Agent	—	—	(208,893)	(41,069)
Bond Premium	47,643	11,439	36,429	25,458
Proceeds from Capital Asset Sale	13,823	14,461	13,213	27,791
Transfers In	407,384	398,475	409,430	332,220
Transfers Out	(12,936)	(9,114)	(339,368)	(17,300)
Total Other Financing Sources (Uses)	<u>1,004,465</u>	<u>524,362</u>	<u>92,934</u>	<u>546,551</u>
Net Change in Fund Balances	<u>2,619,418</u>	<u>3,967,414</u>	<u>3,287,894</u>	<u>910,981</u>
Increase (Decrease) in Reserve for Inventory	<u>1,326</u>	<u>(10,902)</u>	<u>88,156</u>	<u>2,575</u>
<b>Net Change in Fund Balances</b>	<u>\$ 2,620,744</u>	<u>\$ 3,956,512</u>	<u>\$ 3,376,050</u>	<u>\$ 913,556</u>
<b>Debt Service as a Percentage of Non-Capital Expenditures</b>	1.55 %	1.44 %	1.38 %	1.50 %

\*Fiscal year 2022 amounts have been restated.

2019	2018	2017	2016	2015	2014
\$ 12,465,629	\$ 12,151,078	\$ 11,877,303	\$ 11,550,222	\$ 11,302,267	\$ 10,549,046
710,814	675,447	678,037	685,115	653,218	654,416
8,587	9,527	9,035	9,002	11,905	12,308
138	157	158	71	497	480
121,249	148,653	122,531	116,133	105,066	111,280
11,765,170	11,890,439	11,395,032	11,157,654	10,871,669	10,652,830
9,766	(15,384)	(10,530)	5,975	2,006	6,737
93,129	60,189	34,080	25,534	29,911	50,251
85,784	69,907	96,568	72,435	131,384	74,642
488,501	513,741	564,390	492,593	525,729	507,763
25,748,767	25,503,754	24,766,604	24,114,734	23,633,652	22,619,753
964,166	909,941	884,641	886,172	869,266	844,854
7,117,049	7,031,232	7,071,710	6,893,120	6,673,331	6,419,231
822,854	869,568	896,485	913,667	833,441	831,495
1,454,177	1,483,225	1,473,797	1,475,500	1,558,694	1,350,588
14,066,072	14,012,219	13,629,856	13,037,667	12,761,134	12,447,706
1,242	1,320	14,057	2,474	—	34
12	106	348	29	—	—
629	3,549	2,027	246	—	—
834,991	854,707	712,716	690,269	714,550	852,832
32,605	64,467	54,915	37,384	1,354	—
334,138	333,480	436,938	292,521	285,627	256,221
134,110	144,976	159,977	166,000	166,672	187,123
370	356	336	755	831	1,545
—	985	972	1,231	2,260	4,075
25,762,415	25,710,131	25,338,775	24,397,035	23,867,160	23,195,704
(13,648)	(206,377)	(572,171)	(282,301)	(233,508)	(575,951)
1,612	6,934	1,542	14,782	1,819	1,400
102,705	124,905	97,225	193,800	129,465	—
—	—	—	—	108,930	995,555
(111,483)	—	—	—	(121,020)	(1,177,908)
9,148	9,751	5,877	17,810	18,622	195,638
15,300	18,034	20,305	18,394	11,137	13,867
323,846	342,979	297,229	310,842	285,468	304,688
(16,541)	(9,177)	(5,598)	(6,010)	(9,547)	(12,763)
324,587	493,426	416,580	549,618	424,874	320,477
310,939	287,049	(155,591)	267,317	191,366	(255,474)
425	(154)	(1,716)	(707)	4,928	153
\$ 311,364	\$ 286,895	\$ (157,307)	\$ 266,610	\$ 196,294	\$ (255,321)
1.88 %	1.94 %	2.45 %	1.96 %	1.99 %	2.02 %

**STATE OF MISSOURI  
REVENUE BASE - TAXABLE SALES BY INDUSTRY  
FISCAL YEARS 2014-2023**

**Taxable Sales by Industry**

	2023	2022	2021	2020	2019
Agricultural/Forestry, Fishing, and Other	\$ 321,918,862	\$ 276,392,903	\$ 246,034,302	\$ 255,902,100	\$ 160,462,181
Mining	288,094,404	307,630,776	285,978,926	303,401,444	353,489,366
Construction	915,886,216	829,146,128	695,869,598	712,675,722	998,174,516
Manufacturing	2,987,025,061	2,934,314,514	2,530,789,425	2,541,840,495	3,395,360,423
Transportation and Public Utilities	4,167,376,197	4,628,779,291	4,479,764,637	4,965,281,719	6,704,044,793
Wholesale Trade	6,620,415,280	6,286,350,711	5,423,631,630	5,417,878,906	8,580,382,365
Retail Trade	49,205,626,827	48,206,885,473	45,191,494,301	43,584,455,906	44,832,734,671
Finance, Insurance, and Real Estate	1,130,987,662	1,388,053,887	1,300,018,426	1,350,810,033	1,700,974,266
Services	22,904,266,126	21,608,716,730	21,114,833,756	19,466,475,589	14,558,550,695
State and Local Government	225,400,770	217,083,677	214,953,266	215,399,261	229,536,272
Non-Classifiable	—	—	—	—	—
<b>Total Taxable Sales</b>	<b>\$88,766,997,405</b>	<b>\$86,683,354,090</b>	<b>\$81,483,368,267</b>	<b>\$78,814,121,175</b>	<b>\$81,513,709,548</b>
<b>Direct Sales Tax Rate</b>	4.225 %	4.225 %	4.225 %	4.225 %	4.225 %

**Continues Below**

**Taxable Sales by Industry**

	2018	2017	2016	2015	2014
Agricultural/Forestry, Fishing, and Other	\$ 243,431,996	\$ 259,105,220	\$ 245,772,867	\$ 240,000,494	\$ 236,474,690
Mining	453,466,663	110,484,032	106,659,795	87,523,595	76,102,321
Construction	801,058,193	1,788,629,305	1,677,123,560	950,357,972	903,053,231
Manufacturing	4,543,245,262	4,758,144,850	4,686,174,181	4,512,551,497	4,452,723,181
Transportation and Public Utilities	7,431,439,993	7,991,327,737	7,941,221,199	8,150,393,880	8,296,512,631
Wholesale Trade	37,375,445,863	9,478,033,276	9,258,220,896	8,772,153,165	8,355,874,187
Retail Trade	26,306,855,209	52,013,596,266	50,710,170,965	48,945,156,057	46,883,720,342
Finance, Insurance, and Real Estate	2,244,925,706	675,498,078	639,535,606	459,394,721	428,174,408
Services	8,557,460,947	10,958,489,216	10,508,298,419	10,167,703,650	9,615,517,898
State and Local Government	248,500,694	137,361,580	130,923,934	149,553,253	196,281,904
Non-Classifiable	—	13,251,530	12,784,255	12,193,479	13,389,207
<b>Total Taxable Sales</b>	<b>\$88,205,830,526</b>	<b>\$88,183,921,090</b>	<b>\$85,916,885,677</b>	<b>\$82,446,981,763</b>	<b>\$79,457,824,000</b>
<b>Direct Sales Tax Rate</b>	4.225 %	4.225 %	4.225 %	4.225 %	4.225 %

Source: Missouri Department of Revenue

During fiscal year 2018 the State replaced the Standard Industrial Classification System with the more consistent North American Industry Classification System to classify revenues.

**STATE OF MISSOURI  
REVENUE BASE - PERSONAL INCOME BY INDUSTRY  
CALENDAR YEARS 2013-2022**

**Personal Income by Industry  
(In Thousands of Dollars)**

	2022	2021	2020	2019	2018
Farm Earnings	\$ 2,635,756	\$ 2,120,559	\$ 2,592,086	\$ 1,291,799	\$ 266,645
Agricultural/Forestry, Fishing, and Other	431,924	465,889	465,164	490,883	482,308
Mining	971,113	1,011,259	477,408	393,973	336,767
Construction/Utilities	17,657,527	18,848,403	15,753,973	15,021,227	14,235,375
Manufacturing	25,955,722	23,377,163	22,690,355	23,566,152	22,730,105
Transportation and Public Utilities	9,835,286	8,525,474	7,993,389	8,098,772	7,511,308
Wholesale Trade	13,833,992	12,654,020	11,662,396	11,548,530	11,056,910
Retail Trade	15,044,576	14,347,559	12,918,851	12,396,283	11,993,104
Finance, Insurance, and Real Estate	21,737,251	21,116,034	19,859,350	18,236,762	19,493,630
Services	104,640,307	96,732,347	89,808,713	90,210,784	86,806,984
Federal, Civilian	6,893,129	6,752,692	6,522,907	6,180,879	6,078,280
Military	2,193,274	2,223,367	2,198,275	2,120,915	2,000,240
State and Local Government	24,179,284	23,706,169	23,261,811	23,209,704	22,440,186
<b>Total Personal Income</b>	<b>\$246,009,141</b>	<b>\$231,880,935</b>	<b>\$216,204,678</b>	<b>\$212,766,663</b>	<b>\$205,431,842</b>
<b>Total Direct Personal Income Tax Rate</b>	5.4 %	5.4 %	5.4 %	6.0 %	6.0 %

**Continues Below**

**Personal Income by Industry  
(In Thousands of Dollars)**

	2017	2016	2015	2014	2013
Farm Earnings	\$ 1,062,184	\$ 829,415	\$ 722,021	\$ 3,786,857	\$ 1,626,591
Agricultural/Forestry, Fishing, and Other	424,552	457,108	451,862	394,686	397,546
Mining	241,988	320,915	345,512	450,247	531,506
Construction/Utilities	13,819,650	12,748,129	11,973,872	12,039,804	11,722,352
Manufacturing	21,229,515	20,542,795	20,483,723	19,405,898	18,638,481
Transportation and Public Utilities	7,189,504	6,957,284	6,937,566	6,632,242	6,641,733
Wholesale Trade	10,826,692	10,831,422	11,063,357	10,168,424	9,614,681
Retail Trade	11,749,093	11,785,062	11,618,585	11,353,713	11,045,743
Finance, Insurance, and Real Estate	17,761,199	15,456,673	15,873,119	14,637,085	13,981,286
Services	82,115,017	78,239,644	77,566,750	75,021,866	73,357,863
Federal, Civilian	5,843,242	5,677,270	5,566,826	5,370,947	5,170,204
Military	1,912,463	1,879,387	1,889,251	1,906,989	2,165,907
State and Local Government	22,264,323	22,256,414	21,860,748	21,611,208	21,013,029
<b>Total Personal Income</b>	<b>\$196,439,422</b>	<b>\$187,981,518</b>	<b>\$186,353,192</b>	<b>\$182,779,966</b>	<b>\$175,906,922</b>
<b>Total Direct Personal Income Tax Rate</b>	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %

Source: Bureau of Economic Analysis

**STATE OF MISSOURI  
PERSONAL INCOME TAX REVENUE  
FISCAL YEARS 2014-2023**

<b>Personal Income Tax Revenue</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Personal Income Tax Revenue	\$ 9,921,661,167	\$ 9,840,438,433	\$ 8,821,631,860	\$ 6,948,385,189	\$ 7,654,451,494
Personal Income (Federal AGI)	\$496,514,116,887	\$384,327,372,548	\$374,015,644,578	\$294,938,339,311	\$314,827,907,242
Taxable Income	\$409,389,881,782	\$311,987,206,475	\$296,040,234,782	\$228,600,967,718	\$235,907,363,855
Average Effective Rate:					
Federal Adjusted Gross Taxable Income	2.00%	2.56%	2.36%	2.36%	2.43%
	2.42%	3.15%	2.98%	3.04%	3.24%

**Continues Below**

<b>Personal Income Tax Revenue</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Personal Income Tax Revenue	\$ 7,737,588,498	\$ 7,331,004,490	\$ 7,182,257,124	\$ 6,904,280,506	\$ 6,421,723,597
Personal Income (Federal AGI)	\$304,938,141,965	\$308,516,717,209	\$295,120,344,327	\$272,999,790,569	\$286,579,465,435
Taxable Income	\$228,943,859,159	\$233,037,149,447	\$223,319,685,253	\$204,984,460,785	\$215,915,208,076
Average Effective Rate:					
Federal Adjusted Gross Taxable Income	2.54%	2.38%	2.43%	2.53%	2.24%
	3.38%	3.15%	3.22%	3.37%	2.97%

Note: Article X, Sections 16 through 24 of the Missouri Constitution establishes a revenue limit for Missouri State Government. When total revenues exceed the limit, tax refunds are generated.

Source: Missouri Department of Revenue



**STATE OF MISSOURI  
PERSONAL INCOME TAX RATES  
FISCAL YEARS 2014-2023**

**Ranges of Tax Rates  
on the Portion of  
Taxable Income  
(In Thousands)**

	2023			2022			2021			2020		
Tax Rate	\$—	plus	2.0%	\$—	plus	1.5%	\$—	plus	1.5%	\$—	plus	1.5%
Income Levels			1,207-2,414			112-1,121			109-1,088			107-1,073
Tax Rate	24	plus	2.5%	17	plus	2.0%	16	plus	2.0%	16	plus	2.0%
Income Levels			2,415-3,621			1,122-2,242			1,089-2,176			1,074-2,146
Tax Rate	54	plus	3.0%	39	plus	2.5%	38	plus	2.5%	37	plus	2.5%
Income Levels			3,622-4,828			2,243-3,363			2,177-3,264			2,147-3,219
Tax Rate	90	plus	3.5%	67	plus	3.0%	65	plus	3.0%	64	plus	3.0%
Income Levels			4,829-6,035			3,364-4,484			3,265-4,352			3,220-4,292
Tax Rate	132	plus	4.0%	101	plus	3.5%	98	plus	3.5%	96	plus	3.5%
Income Levels			6,036-7,242			4,485-5,605			4,353-5,440			4,293-5,365
Tax Rate	180	plus	4.5%	140	plus	4.0%	136	plus	4.0%	134	plus	4.0%
Income Levels			7,243-8,449			5,606-6,726			5,441-6,528			5,366-6,438
Tax Rate	234	plus	5.0%	185	plus	4.5%	180	plus	4.5%	177	plus	4.5%
Income Levels			8,449+			6,727-7,847			6,529-7,616			6,439-7,511
Tax Rate	—	plus	—%	235	plus	5.0%	229	plus	5.0%	225	plus	5.0%
Income Levels			—			7,848-8,968			7,617-8,704			7,512-8,584
Tax Rate	—	plus	—%	291	plus	5.3%	283	plus	5.4%	279	plus	5.4%
Income Levels			—			8,968+			8,704+			8,584+
Tax Rate	—	plus	—%	—	plus	—%	—	plus	—%	—	plus	—%
Income Levels			—			—			—			—

**Continues Below**

**Ranges of Tax Rates  
on the Portion of  
Taxable Income  
(In Thousands)**

	2019			2018			2017			2016	2015	2014
Tax Rate	\$—	plus	1.5%	\$—	plus	1.5%	\$—	plus	1.5%	1.5 %	1.5 %	1.5 %
Income Levels			105-1,053			103-1,028			101-1,008	1.1-2	1.1-2	1.1-2
Tax Rate	16	plus	2.0%	15	plus	2.0%	15	plus	2.0%	2.0%	2.0 %	2.0 %
Income Levels			1,054-2,106			1,029-2,056			1,009-2,016	2.1-3	2.1-3	2.1-3
Tax Rate	37	plus	2.5%	36	plus	2.5%	35	plus	2.5%	2.5%	2.5 %	2.5 %
Income Levels			2,107-3,159			2,057-3,084			2,017-3,024	3.1-4	3.1-4	3.1-4
Tax Rate	63	plus	3.0%	62	plus	3.0%	60	plus	3.0%	3.0%	3.0 %	3.0 %
Income Levels			3,160-4,212			3,085-4,113			3,025-4,032	4.1-5	4.1-5	4.1-5
Tax Rate	95	plus	3.5%	93	plus	3.5%	90	plus	3.5%	3.5%	3.5 %	3.5 %
Income Levels			4,213-5,265			4,114-5,141			4,033-5,040	5.1-6	5.1-6	5.1-6
Tax Rate	132	plus	4.0%	129	plus	4.0%	125	plus	4.0%	4.0%	4.0 %	4.0 %
Income Levels			5,266-6,318			5,142-6,169			5,041-6,048	6.1-7	6.1-7	6.1-7
Tax Rate	174	plus	4.5%	170	plus	4.5%	165	plus	4.5%	4.5%	4.5 %	4.5 %
Income Levels			6,319-7,371			6,170-7,197			6,049-7,056	7.1-8	7.1-8	7.1-8
Tax Rate	221	plus	5.0%	216	plus	5.0%	210	plus	5.0%	5.0%	5.0 %	5.0 %
Income Levels			7,372-8,424			7,198-8,225			7,057-8,064	8.1-9	8.1-9	8.1-9
Tax Rate	274	plus	5.4%	267	plus	5.5%	260	plus	5.5%	6.0%	6.0 %	6.0 %
Income Levels			8,424+			8,226-9,253			8,065-9,072	9.1+	9.1+	9.1+
Tax Rate	—	plus	—%	324	plus	5.9%	315	plus	6.0%			
Income Levels			—			9,253+			9,072+			

Note: Article X, Sections 16 through 24 of the Missouri Constitution establishes a revenue limit for Missouri State Government. When total revenues exceed the limit, tax refunds are generated

Source: Missouri Department of Revenue

The tax rate table changed in 2017 due to new legislation on how the rates were to be calculated.

**STATE OF MISSOURI  
REVENUE PAYERS BY INDUSTRY  
FISCAL YEARS 2014-2023**

<b>Sales Tax</b>	2023	%	2022	%	2021	%
Agricultural	\$ 13,601,072	0.36 %	\$ 11,677,600	0.32 %	\$ 10,394,949	0.30 %
Mining	12,171,989	0.32 %	12,997,400	0.35 %	12,082,610	0.35 %
Construction	38,696,193	1.03 %	35,031,424	0.96 %	29,400,491	0.85 %
Manufacturing	126,201,809	3.38 %	123,974,788	3.39 %	106,925,853	3.11 %
Transportation & Utilities	176,071,644	4.70 %	195,565,925	5.34 %	189,270,056	5.50 %
Wholesale Trade	279,712,546	7.46 %	265,598,318	7.25 %	229,148,436	6.66 %
Retail Trade	2,078,937,733	55.43 %	2,036,740,911	55.61 %	1,909,340,634	55.46 %
Finance, Insurance, & Real Estate	47,784,229	1.27 %	58,645,277	1.60 %	54,925,778	1.60 %
Services	967,705,244	25.80 %	912,968,282	24.93 %	892,101,726	25.91 %
Government	9,523,183	0.25 %	9,171,785	0.25 %	9,081,775	0.26 %
Non-Classifiable	—	— %	—	— %	—	— %
<b>Total</b>	<b>\$ 3,750,405,642</b>	<b>100.00 %</b>	<b>\$ 3,662,371,710</b>	<b>100.00 %</b>	<b>\$ 3,442,672,308</b>	<b>100.00 %</b>
	2020	%	2019	%	2018	%
Agricultural	\$ 10,811,864	0.33 %	\$ 6,779,527	0.20 %	\$ 10,285,002	0.28 %
Mining	12,818,711	0.39 %	14,934,926	0.43 %	19,158,966	0.51 %
Construction	30,110,549	0.90 %	42,172,873	1.23 %	33,955,810	0.91 %
Manufacturing	107,392,761	3.23 %	143,453,978	4.16 %	191,952,112	5.15 %
Transportation & Utilities	209,783,153	6.30 %	283,245,892	8.22 %	313,978,340	8.43 %
Wholesale Trade	228,905,384	6.87 %	362,521,155	10.53 %	1,579,112,588	42.37 %
Retail Trade	1,841,443,262	55.30 %	1,894,183,040	55.00 %	1,111,464,633	29.82 %
Finance, Insurance, & Real Estate	57,071,724	1.71 %	71,866,163	2.09 %	94,848,111	2.55 %
Services	822,458,597	24.70 %	615,098,767	17.86 %	361,552,725	9.70 %
Government	9,100,619	0.27 %	9,697,907	0.28 %	10,499,154	0.28 %
Non-Classifiable	—	— %	—	— %	—	— %
<b>Total</b>	<b>\$ 3,329,896,624</b>	<b>100.00 %</b>	<b>\$ 3,443,954,228</b>	<b>100.00 %</b>	<b>\$ 3,726,807,441</b>	<b>100.00 %</b>
	2017	%	2016	%	2015	%
Agricultural	\$ 10,947,196	0.29 %	\$ 10,383,904	0.36 %	\$ 10,140,021	0.29 %
Mining	4,667,950	0.12 %	4,506,376	0.16 %	3,697,872	0.11 %
Construction	75,569,588	2.03 %	37,780,540	1.31 %	40,152,624	1.15 %
Manufacturing	201,031,620	5.40 %	192,230,237	6.67 %	190,655,301	5.47 %
Transportation & Utilities	337,633,597	9.06 %	330,960,635	11.49 %	344,354,141	9.89 %
Wholesale Trade	400,446,906	10.75 %	261,477,270	9.07 %	370,623,471	10.64 %
Retail Trade	2,197,574,442	58.98 %	1,568,702,724	54.44 %	2,067,932,843	59.37 %
Finance, Insurance, & Real Estate	28,539,794	0.77 %	25,446,129	0.88 %	19,409,427	0.56 %
Services	462,996,169	12.43 %	443,975,608	15.41 %	429,585,479	12.33 %
Government	5,803,527	0.16 %	5,531,536	0.19 %	6,318,625	0.18 %
Non-Classifiable	559,877	0.01 %	540,135	0.02 %	515,174	0.01 %
<b>Total</b>	<b>\$ 3,725,770,666</b>	<b>100.00 %</b>	<b>\$ 2,881,535,094</b>	<b>100.00 %</b>	<b>\$ 3,483,384,978</b>	<b>100.00 %</b>
	2014	%				
Agricultural	\$ 9,991,056	0.30 %				
Mining	3,215,323	0.09 %				
Construction	38,153,999	1.14 %				
Manufacturing	188,127,554	5.60 %				
Transportation & Utilities	350,527,659	10.44 %				
Wholesale Trade	353,035,684	10.52 %				
Retail Trade	1,980,837,184	59.00 %				
Finance, Insurance, & Real Estate	18,090,369	0.54 %				
Services	406,255,631	12.10 %				
Government	8,292,910	0.25 %				
Non-Classifiable	565,694	0.02 %				
<b>Total</b>	<b>\$ 3,357,093,063</b>	<b>100.00 %</b>				

Source: Missouri Department of Revenue

\* During fiscal year 2018 the State replaced the Standard Industrial Classification System with the more consistent North American Industry Classification System to classify revenues.

**STATE OF MISSOURI  
PERSONAL INCOME TAX FILERS/LIABILITY  
FISCAL YEARS 2014 AND 2023**

**Personal Income\***

2023				
	Number of Filers	% of Total	Personal Income Tax Liability	% of Total
\$50,000 and under	2,807,385	61.09 %	\$ 1,051,732,169	11.71 %
\$50,000 - \$100,000	1,167,853	25.41 %	2,327,613,022	25.95 %
\$100,000 - \$250,000	482,179	10.49 %	2,334,500,122	26.02 %
\$250,000 - \$1,000,000	110,823	2.41 %	1,440,869,159	16.07 %
\$1,000,000 and over	27,486	0.60 %	1,816,416,861	20.25 %
<b>Total</b>	<b>4,595,726</b>	<b>100.00 %</b>	<b>\$ 8,971,131,333</b>	<b>100.00 %</b>

2014				
	Number of Filers	% of Total	Personal Income Tax Liability	% of Total
\$50,000 and under	3,261,052	74.60 %	\$ 1,260,938,222	21.67 %
\$50,000 - \$100,000	793,094	18.14 %	1,554,442,600	26.72 %
\$100,000 - \$250,000	242,738	5.55 %	1,175,185,545	20.20 %
\$250,000 - \$1,000,000	59,408	1.37 %	847,047,720	14.56 %
\$1,000,000 and over	15,031	0.34 %	980,382,079	16.85 %
<b>Total</b>	<b>4,371,323</b>	<b>100.00 %</b>	<b>\$ 5,817,996,166</b>	<b>100.00 %</b>

\*Federal Adjusted Gross Income

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available.  
The categories presented are intended to provide alternative information regarding the sources of the State's revenue.

Source: Missouri Department of Revenue

**STATE OF MISSOURI**  
**RATIOS OF OUTSTANDING DEBT**  
**FISCAL YEARS 2014-2023**  
(In Thousands of Dollars Except Per Capita)

	2023	2022*	2021	2020
<b>Governmental Activities</b>				
General Obligation Bonds	\$ —	\$ 12,090	\$ 28,650	\$ 44,530
Other Bonds	2,008,545	1,950,235	2,164,800	2,460,650
Leasehold Revenue Bonds	—	—	20,770	22,505
Certificates of Participation	—	—	—	—
Financed Purchases	28,891	31,417	20,428	22,755
Capital Leases	—	—	17,721	17,904
Obligation Under Right-to-Use Assets - Leases	118,406	106,568	—	—
Obligation Under Right-to-Use Assets - SBITA	55,719	—	—	—
<b>Total Governmental Activities</b>	<b>\$ 2,211,561</b>	<b>\$ 2,100,310</b>	<b>\$ 2,252,369</b>	<b>\$ 2,568,344</b>
<b>Business-Type Activities</b>				
Financed Purchases	\$ —	\$ —	\$ —	\$ —
Other Bonds	54,970	57,575	—	—
Obligation Under Right-to-Use Assets - Leases	1,336	1,878	—	—
Obligation Under Right-to-Use Assets - SBITA	378	—	—	—
<b>Total Business-Type Activities</b>	<b>\$ 56,684</b>	<b>\$ 59,453</b>	<b>\$ —</b>	<b>\$ —</b>
<b>Total Primary Government</b>	<b>\$ 2,268,245</b>	<b>\$ 2,159,763</b>	<b>\$ 2,252,369</b>	<b>\$ 2,568,344</b>
Personal Income	\$357,194,700	\$340,232,000	\$314,818,000	\$298,620,000
Debt as a Percentage of Personal Income <sup>1</sup>	0.6 %	0.6 %	0.7 %	0.9 %
Debt Per Capita <sup>1</sup>	\$ 358	\$ 350	\$ 366	\$ 419
<b>Legal Debt Margin Calculation for Fiscal Year 2023:</b>				
General Obligation Bonds Authorized (Legislative Debt Limit)	\$ 1,726,395			
Unforeseen Emergency or Casual Deficiency	1,000			
Less: General Obligation Issued	(1,489,494)			
Legal Debt Margin	<u>\$ 237,901</u>			
<b>Legal Debt Margin Summary by Fiscal Year:</b>				
Legislative Debt Limit	\$ 1,726,395	\$ 1,726,395	\$ 1,726,395	\$ 1,726,395
Total Net Debt Applicable to Limit	(1,488,494)	(1,488,494)	(1,488,494)	(1,488,494)
Legal Debt Margin	<u>\$ 237,901</u>	<u>\$ 237,901</u>	<u>\$ 237,901</u>	<u>\$ 237,901</u>
Legal Debt Margin to Debt Limit Ratio	13.78 %	13.78 %	13.78 %	13.78 %

<sup>1</sup> These ratios are calculated using personal income and population for the calendar year.  
See *Demographic Indicators* for personal income and population data.

\*Fiscal year 2022 amounts have been restated.

\*Per GASB 87, Leasehold Revenue Bonds are considered Financed Purchases as of fiscal year 2022 and has been combined on this schedule for fiscal year 2022 and future years.

\*Per GASB 87, Capital Leases are no longer reported and Obligations Under Right-to-Use Assets - Leases are reported for year 2022 and future years.

2019	2018	2017	2016	2015	2014
\$ 66,120	\$ 104,695	\$ 154,830	\$ 208,880	\$ 266,275	\$ 323,395
2,523,955	2,807,240	2,943,825	3,207,400	3,226,430	3,303,700
24,170	25,775	27,310	28,770	30,170	31,515
—	13,525	26,770	39,770	52,560	65,160
30,748	24,848	—	—	—	—
21,425	15,812	45,736	61,846	51,729	66,270
—	—	—	—	—	—
—	—	—	—	—	—
<u>\$ 2,666,418</u>	<u>\$ 2,991,895</u>	<u>\$ 3,198,471</u>	<u>\$ 3,546,666</u>	<u>\$ 3,627,164</u>	<u>\$ 3,790,040</u>
\$ 2	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	128	304	477	215
—	—	—	—	—	—
<u>\$ 2</u>	<u>\$ —</u>	<u>\$ 128</u>	<u>\$ 304</u>	<u>\$ 477</u>	<u>\$ 215</u>
<u>\$ 2,666,420</u>	<u>\$ 2,991,895</u>	<u>\$ 3,198,599</u>	<u>\$ 3,546,970</u>	<u>\$ 3,627,641</u>	<u>\$ 3,790,255</u>
\$ 285,704,000	\$ 266,920,797	\$ 261,547,770	\$ 257,338,334	\$ 252,482,438	\$ 245,771,389
0.9 %	1.1 %	1.2 %	1.4 %	1.4 %	1.5 %
\$ 441	\$ 489	\$ 526	\$ 583	\$ 598	\$ 627
\$ 1,726,395	\$ 1,726,395	\$ 1,726,395	\$ 1,726,395	\$ 1,726,395	\$ 1,726,395
(1,488,494)	(1,488,494)	(1,488,494)	(1,488,494)	(1,488,494)	(1,488,494)
<u>\$ 237,901</u>	<u>\$ 237,901</u>	<u>\$ 237,901</u>	<u>\$ 237,901</u>	<u>\$ 237,901</u>	<u>\$ 237,901</u>
13.78 %	13.78 %	13.78 %	13.78 %	13.78 %	13.78 %

**STATE OF MISSOURI  
PLEDGED REVENUE COVERAGE  
FISCAL YEARS 2014-2023  
(In Thousands of Dollars)**

Fiscal Year	Gross Revenues <sup>1</sup>	Less: Operating Expenses <sup>2</sup>	Net Available Revenues	Debt Service		Coverage <sup>3</sup>
				Principal	Interest	
Missouri Road Fund						
2023	\$ 2,552,606	\$ 435,921	\$ 2,116,685	\$ 234,905	\$ 53,583	7.3
2022	2,097,367	398,126	1,699,241	232,500	61,382	5.8
2021	2,463,624	345,925	2,117,699	215,475	75,967	7.3
2020	2,022,185	395,583	1,626,602	177,764	141,069	5.1
2019	1,955,445	389,546	1,565,899	209,355	80,032	5.4
2018	2,000,651	383,969	1,616,682	200,185	89,422	5.6
2017	1,852,570	388,116	1,464,454	190,770	103,917	5.0
2016	1,831,126	372,800	1,458,326	168,470	111,751	5.2
2015	1,721,615	373,739	1,347,876	169,550	114,878	4.7
2014	1,773,033	348,537	1,424,496	162,050	130,641	4.9

N/A = not available

<sup>1</sup> Revenues for Missouri Road Fund consist of a portion of the taxes and fees received by the State from the motor fuel tax, sales tax on motor vehicles, use tax on motor vehicles, revenue derived from motorists for their usage of the highways of the State, federal grants, and bond proceeds.

<sup>2</sup> Operating Expenses do not include depreciation/amortization.

<sup>3</sup> Coverage equals net available revenue divided by debt service.

Source: Missouri Department of Transportation

**STATE OF MISSOURI  
DEMOGRAPHIC INDICATORS  
CALENDAR YEARS 2013-2022**

	2022	2021	2020	2019	2018
<b>Population</b>					
Missouri (In Thousands)	6,178	6,168	6,155	6,137	6,043
Change	0.1 %	0.7 %	0.2 %	0.3 %	0.3 %
National (In Thousands)	333,288	331,894	331,449	328,240	327,167
Change	0.4 %	1.6 %	1.0 %	0.5 %	0.6 %
<b>Total Personal Income</b>					
Missouri					
(In Thousands of Dollars)	\$ 357,194,700	\$ 340,232,000	\$ 314,818,000	\$ 298,620,000	\$ 285,704,000
Change	3.2 %	7.0 %	5.4 %	4.5 %	6.6 %
National					
(In Thousands of Dollars)	\$21,820,248,000	\$21,056,622,000	\$19,679,715,000	\$18,542,262,000	\$17,572,929,000
Change	2.0 %	7.4 %	6.1 %	5.5 %	6.6 %
<b>Per Capita Personal Income</b>					
Missouri	\$ 57,818	\$ 55,159	\$ 51,177	\$ 49,589	\$ 46,635
Change	3.1 %	6.7 %	5.2 %	6.3 %	6.4 %
National	\$ 65,470	\$ 63,444	\$ 59,729	\$ 56,663	\$ 53,712
Change	1.6 %	7.3 %	5.8 %	5.5 %	6.2 %
<b>Resident Civilian Labor Force and Employment</b>					
Civilian Labor Force					
(In Thousands)	3,061	3,062	3,053	3,083	3,052
Employed (In Thousands)	2,984	2,928	2,867	2,982	2,955
Unemployed (In Thousands)	77	134	186	102	98
Unemployment Rate	2.5 %	4.4 %	6.1 %	3.3 %	3.2 %
National Unemployment Rate	3.6 %	5.3 %	8.1 %	3.7 %	3.9 %

**Continues Below**

	2017	2016	2015	2014	2013
<b>Population</b>					
Missouri (In Thousands)	6,114	6,093	6,084	6,064	6,044
Change	0.4 %	0.1 %	0.3 %	0.3 %	0.4 %
National (In Thousands)	325,719	323,128	321,419	318,857	316,129
Change	0.7 %	0.5 %	0.8 %	0.9 %	0.7 %
<b>Total Personal Income</b>					
Missouri					
(In Thousands of Dollars)	\$ 266,920,797	\$ 261,547,770	\$ 257,338,334	\$ 252,482,438	\$ 245,771,389
Change	2.1 %	1.6 %	1.9 %	2.7 %	4.5 %
National					
(In Thousands of Dollars)	\$16,413,550,863	\$15,912,777,000	\$15,463,981,000	\$14,683,147,000	\$ 14,151,427,000
Change	3.1 %	2.9 %	5.3 %	3.8 %	5.6 %
<b>Per Capita Personal Income</b>					
Missouri	\$ 43,661	\$ 42,926	\$ 42,300	\$ 41,639	\$ 40,663
Change	1.7 %	1.5 %	1.6 %	2.4 %	4.1 %
National	\$ 50,392	\$ 49,246	\$ 48,112	\$ 46,049	\$ 44,765
Change	2.3 %	2.4 %	4.5 %	2.9 %	4.9 %
<b>Resident Civilian Labor Force and Employment</b>					
Civilian Labor Force					
(In Thousands)	3,051	3,112	3,114	3,058	3,018
Employed (In Thousands)	2,936	2,971	2,958	2,871	2,821
Unemployed (In Thousands)	115	141	156	187	197
Unemployment Rate	3.8 %	4.5 %	5.0 %	6.1 %	6.5 %
National Unemployment Rate	4.4 %	4.9 %	5.3 %	6.2 %	7.4 %

Sources: Bureau of Economic Analysis, Missouri Economic Research and Information Center, Bureau of Labor Statistics

**STATE OF MISSOURI  
ECONOMIC INDICATORS  
CALENDAR YEARS 2013-2022**

	<b>2022-23</b>	<b>2021-22</b>	<b>2020-21</b>	<b>2019-20</b>	<b>2018-19</b>
<b>School Enrollment (In Thousands)</b>					
Elementary and Secondary Education	861	863	880	880	881
Higher Education - Private Institutions	75	78	80	84	87
Total Enrollment (In thousands)	936	941	960	964	968
% Change from Prior Year	(0.5)%	(2.0)%	(0.4)%	(0.4)%	(0.3)%
<b>Higher Education</b>					
<b>Public Community Colleges</b>					
Number of Campuses	31	22	23	22	22
Number of Students (FTE*)	45,653	45,846	47,261	50,928	52,927
<b>State Technical College</b>					
Number of Campuses	1	1	1	1	1
Number of Students (FTE*)	2,174	2,007	1,866	1,710	1,467
<b>State Colleges/Universities</b>					
Number of Campuses	13	13	13	14	14
Number of Students (FTE*)	100,376	101,760	104,443	108,651	112,020

**Continues Below**

	<b>2017-18</b>	<b>2016-17</b>	<b>2015-16</b>	<b>2014-15</b>	<b>2013-14</b>
<b>School Enrollment (In Thousands)</b>					
Elementary and Secondary Education	884	884	885	886	888
Higher Education - Private Institutions	87	92	93	95	90
Total Enrollment	971	976	978	981	978
% Change from Prior Year	(0.5)%	(0.2)%	(0.3)%	0.3 %	(0.1)%
<b>Higher Education</b>					
<b>Public Community Colleges</b>					
Number of Campuses	19	19	19	19	19
Number of Students (FTE*)	55,418	57,568	57,247	61,671	65,773
<b>State Technical College</b>					
Number of Campuses	1	1	1	1	1
Number of Students (FTE*)	1,242	1,226	1,273	1,276	1,325
<b>State Colleges/Universities</b>					
Number of Campuses	14	14	14	14	14
Number of Students (FTE*)	115,374	119,127	121,827	121,358	118,669

\*FTE is Full-Time Equivalent.

Sources: Missouri Department of Elementary and Secondary Education and Missouri Department of Higher Education and Workforce Development.



**STATE OF MISSOURI  
PRINCIPAL EMPLOYERS  
CALENDAR YEARS 2013 AND 2022**

**2022**

<b>Employer</b>	<b>Number of Employees</b>	<b>Percent of Total State Employment</b>
State of Missouri <sup>1</sup>	51,000+	1.71%
Wal-Mart Associates, Inc.	40,000+	1.34%
Mercy Health Systems	25,000 - 30,000	0.84% - 1.01%
University of Missouri	20,000 - 25,000	0.67% - 0.84%
Washington University	20,000 - 25,000	0.67% - 0.84%
U.S. Post Office	15,000 - 20,000	0.50% - 0.67%
Boeing Corporation	10,000 - 15,000	0.34% - 0.50%
Cerner Corporation	10,000 - 15,000	0.34% - 0.50%
Barnes-Jewish Hospitals	7,500 - 10,000	0.25% - 0.34%
Amazon	7,500 - 10,000	0.25% - 0.34%
Lester E. Cox Medical Center	7,500 - 10,000	0.25% - 0.34%
<b>Total</b>	<b>213,500 - 251,000</b>	<b>7.15% - 8.41%</b>
<b>Total Missouri Employment</b>		<b>2,984,340</b>

**2013**

<b>Employer</b>	<b>Number of Employees</b>	<b>Percent of Total State Employment</b>
State of Missouri <sup>1</sup>	57,000	2.02%
Wal-Mart Associates, Inc.	25,000+	0.89%
University of Missouri	20,000-25,000	0.71% - 0.89%
Washington University	15,000-20,000	0.53% - 0.71%
U.S. Post Office	12,500-15,000	0.44% - 0.53%
Boeing Corporation	12,500-15,000	0.44% - 0.53%
Barnes-Jewish Hospitals	7,500 -10,000	0.27% - 0.35%
U.S. Department of Defense	7,500 -10,000	0.27% - 0.35%
Schnuck Markets, Inc.	7,500 -10,000	0.27% - 0.35%
Department of Veterans Affairs	7,500 -10,000	0.27% - 0.35%
Lester E Cox Medical Center	7,500 -10,000	0.27% - 0.35%
<b>Total</b>	<b>179,500 - 207,000</b>	<b>6.36% - 7.34%</b>
<b>Total Missouri Employment</b>		<b>2,820,747</b>

All figures are based on a calendar-year average.

<sup>1</sup>Number of state employees includes only full-time personnel and does not include college or university employees.

Sources: Missouri Economic Research and Information Center, State of Missouri ACFR - Fiscal Year 2014, State Employee Headcount report

**STATE OF MISSOURI  
STATE EMPLOYEES BY FUNCTION  
FISCAL YEARS 2014-2023  
FULL-TIME EQUIVALENTS\***

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>General Government</b>										
Legislature	615	635	647	644	652	665	663	670	667	671
Judiciary	3,382	3,336	3,385	3,383	3,430	3,551	3,558	3,543	3,519	3,530
Public Defender	644	622	597	606	605	578	579	577	573	575
Governor	26	27	29	32	33	30	18	21	22	23
Lt. Governor	16	15	17	17	8	7	6	7	6	5
Secretary of State	204	207	209	217	223	220	217	235	233	228
State Auditor	98	99	104	106	116	111	109	108	113	113
State Treasurer	42	42	45	44	46	46	46	45	46	49
Attorney General	325	339	359	370	347	351	351	359	373	376
Office of Administration	1,775	1,724	1,726	1,775	1,846	1,859	1,907	1,881	1,871	1,933
Revenue	1,205	1,154	1,292	1,311	1,297	1,283	1,289	1,283	1,288	1,347
Total General Government	<u>8,332</u>	<u>8,200</u>	<u>8,410</u>	<u>8,505</u>	<u>8,603</u>	<u>8,701</u>	<u>8,743</u>	<u>8,729</u>	<u>8,711</u>	<u>8,850</u>
<b>Education</b>										
Elementary and Secondary Education	2,055	2,081	2,198	2,283	2,512	2,620	2,555	2,663	2,639	2,678
Higher Education and Workforce Development	286	324	323	306	58	56	55	57	57	57
Total Education	<u>2,341</u>	<u>2,405</u>	<u>2,521</u>	<u>2,589</u>	<u>2,570</u>	<u>2,676</u>	<u>2,610</u>	<u>2,720</u>	<u>2,696</u>	<u>2,735</u>
<b>Natural and Economic Resources</b>										
Agriculture	404	402	396	412	431	483	476	495	495	464
Commerce and Insurance	917	912	928	937	744	733	762	770	765	762
Conservation	1,788	1,691	1,755	1,816	1,835	1,871	1,898	1,871	1,895	1,896
Economic Development	289	242	238	240	793	800	812	800	810	786
Labor and Industrial Relations	609	625	649	643	657	701	742	796	827	881
Natural Resources	1,742	1,702	1,678	1,789	1,830	1,842	1,981	2,023	1,974	2,075
Total Natural and Economic Resources	<u>5,749</u>	<u>5,574</u>	<u>5,644</u>	<u>5,837</u>	<u>6,290</u>	<u>6,430</u>	<u>6,671</u>	<u>6,755</u>	<u>6,766</u>	<u>6,864</u>
<b>Transportation and Law Enforcement</b>										
Transportation	4,921	5,106	5,288	5,248	5,497	5,471	5,545	5,444	5,591	5,502
Public Safety	5,405	5,398	5,646	5,723	5,490	5,449	5,316	5,240	5,193	5,220
Total Transportation and Law Enforcement	<u>10,326</u>	<u>10,504</u>	<u>10,934</u>	<u>10,971</u>	<u>10,987</u>	<u>10,920</u>	<u>10,861</u>	<u>10,684</u>	<u>10,784</u>	<u>10,722</u>
<b>Human Services</b>										
Health and Senior Services	1,739	1,666	1,829	1,838	1,794	1,825	1,831	1,825	1,830	1,793
Mental Health	8,799	7,704	7,839	7,852	7,704	7,836	7,728	7,605	7,742	8,076
Social Services	5,946	5,799	6,225	6,492	6,537	6,670	6,735	6,952	7,147	7,145
Corrections	8,405	8,289	8,914	9,459	10,179	10,568	10,866	10,929	11,051	11,069
Total Human Services	<u>24,889</u>	<u>23,458</u>	<u>24,807</u>	<u>25,641</u>	<u>26,214</u>	<u>26,899</u>	<u>27,160</u>	<u>27,311</u>	<u>27,770</u>	<u>28,083</u>
State Total	<u>51,637</u>	<u>50,141</u>	<u>52,316</u>	<u>53,543</u>	<u>54,664</u>	<u>55,626</u>	<u>56,045</u>	<u>56,199</u>	<u>56,727</u>	<u>57,254</u>

\*Based on a four quarter average.

Source: Office of Administration, Division of Accounting, Statewide Indirect Cost Allocation Plan

**STATE OF MISSOURI  
OPERATING INDICATORS BY FUNCTION  
FISCAL YEARS 2014-2023**

	2023	2022	2021	2020
<b>General Government</b>				
Individual Income Tax Returns Processed (In Thousands)	3,489	3,212	3,645	2,931
Sales and Use Tax Returns Processed (In Thousands)	686	762	730	797
Driver Licenses Processed (In Thousands)	1,242	1,284	1,363	1,105
Motor Vehicle Registrations Processed (In Thousands)	3,073	3,167	3,531	3,448
Audit Reports Issued	135	134	131	132
Statewide Court Filings (In Thousands)	1,398	1,424	1,597	1,861
Archives Website Hit				
Secretary of State Web Page (In Thousands)	13,750	14,345	19,608	26,029
Checks Issued (In Thousands)	1,290	1,194	1,271	1,302
Unclaimed Property Returned (In Thousands)	\$ 55,298	\$ 50,235	\$ 47,180	\$ 41,009
<b>Education</b>				
High School Drop Out Rate	1.9 %	2.1 %	1.5 %	1.5 %
Accredited Elementary and Secondary School Districts*	512	510	508	508
Clients Achieving Employment after Receiving Vocational Rehabilitation Services	54.1 %	55.5 %	50.9 %	55.4 %
Student Loan Recovery Rate	(0.8)%	4.5 %	15.4 %	28.2 %
Scholarships/Grants Awarded to Eligible Missouri Residents (In Thousands)	\$ 149,500	\$ 139,602	\$ 129,826	\$ 134,414
<b>Natural and Economic Resources</b>				
Job Placement Rate of Unemployed Individuals that Registered on MoJobs Web Page**	69.3 %	59.4 %	61.0 %	68.6 %
Insurance Policies Filed Electronically	100.0 %	100.0 %	100.0 %	100.0 %
Initial Unemployment Claims (In Thousands)	169	253	523	828
International Export Certificates Issued	7,269	8,000	7,199	6,013
Hunting License Holders (In Thousands)	557	557	559	571
Visitors to Missouri State Parks and Historic Sites (In Thousands)	19,789	22,547	21,148	18,482
<b>Transportation and Law Enforcement</b>				
Methamphetamine Labs Seized	4	1	1	1
State - Licensed Fire Safety Inspections	6,855	7,123	10,725	10,477
Buildings Served by Missouri Capitol Police	72	72	72	72
Alcohol Licenses Issued	36,389	34,454	31,037	32,822
Missouri Major Roads Rated in Good Condition	89.2 %	90.3 %	90.6 %	91.1 %
Difference Between Awarded and Actual Transportation Construction Costs	0.60 %	(0.10)%	2.30 %	(0.03)%
<b>Human Services</b>				
Medicaid Enrollees	1,516,691	1,299,172	1,098,103	939,919
Food Stamp Recipients	655,680	656,973	695,200	773,079
Doses of Vaccine Issued by Vaccines for Children Providers (In Thousands)	1,007	1,031	1,087	1,104
Incarcerated Offenders	23,597	23,510	23,153	24,035
Individuals Served in State Comprehensive Psychiatric Service Facilities	1,513	1,509	1,548	1,550

\*Charter schools are not included in the statistics.

\*\* In Fiscal Year 2019 the web page changed from MissouriCareerSource to Great Hires and in Fiscal Year 2023 the web page changed to MoJobs.

Sources: State agencies

	2019		2018		2017		2016		2015		2014
	3,102		3,103		3,060		3,098		3,058		2,848
	765		694		707		707		705		703
	1,324		1,183		1,487		1,123		1,600		1,415
	5,930		4,221		3,770		3,993		4,479		4,215
	155		155		147		135		143		150
	1,902		1,923		2,098		2,370		2,624		2,652
	24,998		29,498		28,714		18,232		72,045		87,436
	1,332		1,537		1,592		1,697		1,550		1,363
\$	45,083	\$	44,697	\$	44,369	\$	42,038	\$	41,720	\$	40,042
	2.2 %		2.4 %		2.4 %		2.5 %		2.5 %		2.8 %
	508		512		512		518		507		507
	53.1 %		56.2 %		60.1 %		60.9 %		61.7 %		60.0 %
	31.0 %		25.5 %		26.0 %		23.3 %		26.4 %		31.2 %
\$	128,967	\$	121,753	\$	129,623	\$	119,948	\$	111,342	\$	107,413
	70.7 %		71.6 %		64.9 %		65.7 %		60.7 %		56.0 %
	100.0 %		100.0 %		100.0 %		99.7 %		99.5 %		99.4 %
	184		217		239		259		295		355
	6,802		7,619		8,110		6,773		7,926		6,453
	561		596		603		607		610		612
	21,107		21,559		21,273		19,205		18,568		17,468
	2		8		11		7		70		129
	13,543		17,903		18,459		19,459		13,434		15,348
	72		71		71		74		72		72
	34,028		32,972		32,319		31,404		31,400		30,743
	91.5 %		91.6 %		90.0 %		90.4 %		89.2 %		89.7 %
	1.50 %		0.02 %		0.1 %		1.1 %		0.6 %		0.8 %
	858,077		971,143		983,835		982,776		944,257		825,974
	682,299		727,131		754,062		782,374		844,851		839,734
	1,162		1,208		1,243		1,226		1,174		1,192
	28,172		31,726		32,537		32,837		32,284		31,905
	1,607		1,611		1,652		1,683		1,628		1,649

**STATE OF MISSOURI  
CAPITAL ASSET STATISTICS  
BY FUNCTION  
FISCAL YEARS 2014-2023**

	2023	2022	2021	2020
<b>General Government</b>				
Parcels of Land	22	23	23	22
Land Improvements	78	72	72	70
Square Footage of Buildings	1,148,781	1,171,178	1,146,454	1,146,454
Equipment	46,026	45,630	45,928	43,881
Software	3,380	3,532	3,361	3,123
<b>Education</b>				
Parcels of Land	31	31	31	31
Land Improvements	55	55	55	55
Square Footage of Buildings	205,318	224,658	185,350	185,350
Equipment	5,358	5,232	5,190	5,096
Software	8	7	4	1
Trademarks	1	1	1	1
<b>Natural and Economic Resources</b>				
Parcels of Land	901	897	900	892
Land Improvements	559	530	530	528
Temporary Easements	2	1	1	1
Square Footage of Buildings	515,576	588,460	547,595	547,595
Equipment	25,062	24,579	25,170	26,182
Software	304	305	302	7
State Parks and Historic Sites	93	92	92	91
State Conservation Areas	1,183	1,203	1,192	1,188
<b>Transportation and Law Enforcement</b>				
Parcels of Land	610	612	612	612
Land Improvements	542	534	528	498
Permanent Easements	1,408	1,310	1,107	751
Temporary Easements	1,607	1,551	1,147	602
Square Footage of Buildings	193,331	193,110	191,671	191,671
Equipment	77,680	75,455	74,186	72,492
Software	781	813	854	941
Miles of State Highway	33,808	33,286	33,830	33,838
State-Owned Bridges and Culverts	10,424	10,387	10,399	10,384
Highway Patrol Stations	9	9	9	9
<b>Human Services</b>				
Parcels of Land	71	71	71	71
Land Improvements	176	169	161	156
Square Footage of Buildings	850,994	981,234	843,670	843,670
Equipment	36,120	34,768	34,961	34,120
Software	126	135	120	100
Correctional Facilities	28	28	28	28

Source: State of Missouri capital asset records by agency.

2019	2018	2017	2016	2015	2014
23	23	21	21	20	20
70	70	61	61	59	58
1,130,336	1,062,507	1,066,968	1,068,854	1,032,098	1,035,704
41,941	41,961	39,396	36,159	34,548	35,055
2,940	2,940	2,717	2,260	1,961	1,625
31	31	31	31	31	31
55	55	55	56	54	54
165,291	158,235	157,190	156,710	136,074	136,203
4,211	4,212	4,249	4,357	5,039	6,286
—	—	—	—	—	—
1	1	1	1	1	1
885	888	880	847	835	826
476	478	456	427	426	408
1	1	1	1	1	1
561,296	583,682	582,846	582,847	574,076	575,485
26,581	26,475	26,318	26,859	26,859	34,028
318	96	91	80	68	57
91	91	91	88	87	87
1,217	1,197	1,198	1,190	1,186	1,189
617	617	620	623	628	650
495	495	486	476	474	439
751	719	674	638	593	548
602	593	542	654	797	867
189,651	185,777	183,676	181,743	179,183	181,880
72,773	72,869	72,030	67,114	67,103	66,095
870	870	798	710	616	529
33,838	33,859	33,856	33,873	33,892	33,890
10,384	10,385	10,394	10,394	10,376	10,371
9	9	9	9	9	9
80	80	81	81	81	81
171	171	178	174	175	173
862,583	920,530	916,936	917,901	926,098	924,164
35,441	35,446	36,481	41,777	43,545	44,712
89	89	86	82	70	59
28	29	29	29	30	30

**Report Prepared by:**

***Financial Reporting Section***

Libbie D. Farrell, *Assistant Director*  
Jessica Prater, *CGFM, Manager*  
Krista Porter, *Manager*  
Christina R. Evans, *Supervisor*  
Abagayle Bax, *Accountant*  
Jason Cracraft, *Accountant*  
Eric Garrison, *Accountant*  
Gwendolyn Goins, *Accountant*  
Becky Howard, *Accountant*  
Prakriti Karki, *Accountant*  
Jervis Mornan, *Accountant*  
Andrea Polendo, *Accountant*  
Michelle Pummill, *Accountant*  
Sriparna Tarafdar, *Accountant*  
Zheng Zeng, *CPA, CGFM, Accountant*